CLERK'S COPY

Petition and Transcript of Record

Supreme Court of the United States

OCTOBER TERM, 1931

No. 339

SOUTHERN PACIFIC COMPANY, PETITIONER,

vs.

THE UNITED STATES

ON WRIT OF CERTIORARI TO THE COURT OF CLAIMS

PETITION FOR CERTIORARI FILED AUGUST 31, 1931

CERTIORARI GRANTED NOVEMBER 30, 1931

(36,153)

(36,153)

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1931

No. 339

SOUTHERN PACIFIC COMPANY, PETITIONER,

vs.

THE UNITED STATES

ON PETITION FOR WRIT OF CERTIORARI TO THE COURT OF CLAIMS

INDEX

	Original	Print
Petition for writ of certiorari	1	1
Record from Court of Claims	1	12
History of proceedings	1	12
Second amended petition	1	12
Exhibit A—Balance due for transportation of guards and prisoners	13	21
Exhibit B—Balance due for transportation of reserve officers, nurses, etc	14	39
General traverse	15	63
Argument and submission	15	63
Proceedings after submission	15	63
Order remanding case and withdrawing findings, judgment, and opinion	16	63
Reargument and submission	19	64
Special findings of fact	20	64
Conclusion of law	25	72
Opinion by Chief Justice Booth	26	72
Judgment	33	82
Clerk's certificate (omitted in printing)	34	
Order allowing certiorari		86

[fol. 1]

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1931

No. 339

SOUTHERN PACIFIC COMPANY, Petitioner,

vs.

THE UNITED STATES, Respondent

PETITION FOR WRIT OF CERTIORARI TO THE COURT OF CLAIMS

MAY IT PLEASE THE COURT:

The petition of Southern Pacific Company respectfully shows to this Honorable Court:

A

Summary and Short Statement of the Matter Involved

This writ is sought to review the judgment of the Court of Claims in Case No. D-550, on its docket, entitled South-[fol. 2] ern Pacific Company vs. The United States, entered on June 1, 1931.

The case involves the right of the Government to 50% "land-grant" deductions, as for "troops of the United States," under the railroad land-grant Acts, and to certain additional "5%" or "3%" deductions, under special agreements therefor entered into by railroads with the United States for certain special considerations, from charges for transportation during the years 1920 to 1923, inclusive, of the following classes of persons:

1. Members of the *Officers' Reserve Corps of the Army* traveling to and from encampments under orders of the Secretary of War for the purpose of instruction and training.

2. Members of the *Nurse Corps (female)* of the Navy traveling under orders of the Secretary of the Navy.

3. *Military prisoners and guards* en route to a military prison.

4. *Engineer Officers of the War Department* traveling in connection with river and harbor work or to attend meetings of the California Debris Commission—*non-military* duties.

5. *Enlisted men accompanying the remains of deceased soldiers.*

6. *Enlisted men changing station or returning to station.*

7. *Retired officers and enlisted men.*

8. *Stranded enlisted men.*

If the 50% "land-grant" deductions do not apply, the "5%" or "3%" deductions would not apply in the present instances.

Presentation of this petition amounts to a request for application by this Honorable Court of its decisions in certain other cases to the classes of persons mentioned above, and which are additional to those already directly passed upon by it in such other cases, and to the end that certain grevious errors of the Honorable Court of Claims may be [fol. 3] corrected with regard to whether or not such classes of persons are "troops of the United States," within the meaning of the land-grant Acts, which Acts generally provide that land-grant roads shall be *"free from toll or other charge upon the transportation of any property or troops of the United States."* In *United States* v. *Union Pacific Railroad Company*, 249 U. S. 354, this Court said as to the clause carrying this provision:

"This clause was construed in Lake Superior & Mississippi R. R. Co. v. United States, 93 U. S. 442, as conferring only the free use of the roadbed as a highway. Since then, under appropriate legislation, payment has come to be made by the Government for the transportation of property and troops at rates equal to fifty per cent of those charged private parties."

A proper interpretation of the clause referred to will control in the present case.

B

Reasons Relied on for the Allowance of the Writ

1 (a). The decision of the Honorable Court of Claims insofar as it holds that members of the *Officers' Reserve Corps of the Army*—the largest and most important class involved—when traveling to and from training camps under orders of the Secretary of War, are to be regarded as "troops of the United States", within the meaning of the railroad land-grant Acts, and in the other respects, hereinafter specified, to which petitioner takes exception, contravenes the rule of construction announced by this Court in the case of The Galveston, Harrisburg & San Antonio Railway Co., 279 U. S. 401, decided May 13, 1929, holding that the Government was not entitled to land-grant deductions on the transportation of Army officers' *private* [fol. 4] *mounts*, in which case it was said, at page 404:

"The right of the United States to have the concessions and allowances in respect of transportation made by the carriers in consideration of the aid given is a continuing one. It is of great value to the Government and of course correspondingly burdensome to the carriers. *The terms of the obligation are to be sensibly and fairly read according to the words employed and not expanded or restricted by construction.* [These italics ours.] When considering another question arising under a like provision in a land grant Act, this Court said: 'It might be very convenient for the government to have more rights than it has stipulated for; but we are on a question of construction, and on this question the *usus loquendi* is a far more valuable aid than the inquiry what might be desirable.' Lake Superior & Mississippi R. R. Co. v. United States, 93 U. S. 442, 454."

1 (b). In so far as the decision of the Court of Claims relates to the status, under the railroad land-grant Acts, of members of the *Officers' Reserve Corps of the Army*, it amounts to holding that Congress can, *by mere legislative fiat*, constitute all, or any part, of the inhabitants of the United States, organized for the purpose of mere *military instruction and training, and in time of peace*, "troops of the United States," *within the meaning of the railroad land-grant Acts*, and also, in effect, by such a declaration,

override the provisions and purposes of the Constitution in respect to the organization and government of the *militia*, and deprive the States of their rightful powers with respect to the same. This is so because the Officers' Reserve Corps of the Army, like the National Guard, is merely an organization of *citizens* of the several States and Territories and the District of Columbia, for *possible, future* military service in the Army.

1 (c). The Officers Reserve Corps of the Army is merely a *potential* military force, composed of *civilians, not* soldiers, and corresponds in every important respect, so far as changing the status of a *civilian* into a *soldier*, to the *National Guard*, except that its members are exclusively under Federal control. Such control of these civilians is very meagre, however, since their *only* obligation, except in [fol. 5] time of war, or other national emergency expressly declared by Congress, is merely to attend encampments *for instruction and training*, and then for a period *not exceeding fifteen days in any one year* unless with their express consent.

1 (d). Under the construction of the term "troops of the United States"—as used in the railroad land-grant Acts, adopted by the Court of Claims—*doctors, lawyers, business men, laborers*, and *in fact all classes of civilians*, possibly even *judges*, might be brought within said term by the simple method of their entering one of the *Organized Reserve* branches, for mere military training, and for a *possible, later* military service; and this, too, when such an organization would give them at most only a restricted military status, and would not require an induction into the military service, as understood in any practical sense. Certainly such service should not be permitted to bring about a violation of a statutory agreement previously entered into with the railroads with regard to transportation of "troops of the United States", when the term had, as stated above, back at the time when the legislative contract was enacted, and the railroads were constructed, a well defined meaning of "soldiers" (249 U. S. 354), and was *primarily* and *historically* understood to mean those *soldiers* necessary to the protection of our frontier country and of those persons employed in the construction of the railroads, particularly against hostile Indians. It is un-

fortunate that the exact meaning was not written into the Acts aiding those roads in their construction, as was clearly intended and doubtless might have been accomplished by the mere asking, *but there is nothing to warrant a belief or understanding that the term "troops," as used, would ever be made to apply to "civilians", or to citizens of any kind when not engaged in military duties,* as well also at the expense of a military branch of the Government, [fol. 6] and in time of war or national emergency.

1 (e). The decision of the Court of Claims in respect of the status of members of the *Officers' Reserve Corps* is also in conflict with the principle of its own decision in the Oregon-Washington R. R. & Nav. Co. case, 60 C. Cls. 458, wherein it was held that the transportation, to military encampments and maneuvers, at *Federal* expense, of the *National Guard,* (as reorganized and more fully Federalized by the National Defense Act of June 3, 1916, ch. 134, 39 Stat. 166), and as amended, was *not* transportation of "troops of the United States" within the meaning of the railroad land-grant Acts.

1 (f). The *Officers' Reserve Corps of the Army,* and similar reserve organizations of the Navy and Marine Corps, are solely designed for the purpose of establishing *sources* from which the military forces of the Government may be recruited, *"when needed,"* and not for any purpose, while such, of defense of the Nation.

Army Regulations expressly provide (Army Regulations 140, Sec. I, Par. 4, January 16, 1928) as follows:

"4. Purpose and composition.—The Officers' Reserve Corps is organized for the purpose of providing a reserve of officers available for *military service when needed.* * * * [Italics ours.]

These Reserve branches have steadily grown in numbers, and the obligation to transport members of such organizations, at greatly reduced rates, for purposes of mere instruction and training, would put an ever increasing burden upon the railroads—a burden not contemplated by them or by Congress at the time of the passage of the railroad land-grant Acts. According to the Annual Report of the Secretary of War for the fiscal year ended June 30, 1923, there were on June 30, 1922, 67,390 members of

the *Army Officers' Reserve Corps,* alone, and on June 30, 1923, 76,923. The Annual Report for June 30, 1930, p. 6, shows that on that date the number had jumped to 113,523, and this at a time when no cloud of war was anywhere to be seen in the country.

1 (g). The decision of the Honorable Court of Claims in respect to the status of members of the *Officers' Reserve Corps* also is in conflict with the decision of this Honorable [fol. 7] Court in The Louisville and Nashville Railroad Co. case, 258 U. S. 374, reversing the Court of Claims, 55 C. Cls. 45, and holding that members of the *U. S. Coast Guard,* in time of peace, are not "troops of the United States", within the meaning of the railroad land-grant Acts, notwithstanding the *U. S. Coast Guard* is made "a part of the military forces of the United States" by the Act creating it.

So also, as regards the ruling of the Court of Claims with respect to the status of the other classes of persons to which your petitioner excepts.

2. The *Navy Nurse Corps* (female) is *not* a military organization and its members are *not either commissioned or enlisted* in the military service of the United States. The Act of May 13, 1908, ch. 166, 35 Stat. 146, establishing the Navy Nurse Corps, merely provides for the *appointment* of the personnel of such Corps. Navy Nurses, in time of peace, are no more "troops of the United States," in any sense, than are civilian clerks in the Navy Department who travel for the purposes of said Department at Government expense.

With regard to Navy Nurses, Special Findings of Fact, Section VIII, states as to part of them:

"Those covered by transportation requests Nos. * * * were reporting for service under initial orders, the land-grant deductions as to which were $23.33, there being no percentage deductions."

It is seen from this that certain of these persons really were *not even Navy Nurses,* at the time they were transported, but would become Navy Nurses *at some later time after arrival at their destinations.* This deduction was made, therefore, in the face of the principle laid down by this Honorable Court in the Union Pacific Case, 249 U. S.

354, 359, that "applicants for enlistment," even though accepted provisionally, do not become "troops of the United States" until they are actually mustered into service, and [fol. 8] that "it is the actual enlistment, the oath of allegiance, that changes the status from civilian to soldier."

3. As to *Prisoners and Guards:* The railroads have consistently maintained that the term "troops of the United States," as used in the transportation provisions of the railroad land-grant Acts, does not include the transportation *of* an *individual soldier unless for a strictly military purpose.* Hence, the railroads have maintained that said term does not include a *Prisoner and his guard* en route to a place designated for his imprisonment, and certainly not where the cost of such transportation is charged to the prisoner; as by such process the Government *commercializes the land-grant Acts by paying to the railroads only the reduced land-grant rates and charging to the prisoners the full tariff (Commercial) rates;* thereby directly benefiting *in money* in the difference. Thus, the Special Findings of Fact herein, Section VI, states:

"The *commercial* fares for the transportation of these soldiers and their guards [422 persons] were actually charged by the Government against said soldiers."

Besides, as said by this Honorable Court in the *Union* Pacific case, 249 U. S. 354, at p. 360, with regard to *furloughed soldiers,* there was no actual expense to the Government because "the Government merely *advances* to him [the furloughed soldier] the cost of the transportation."

4. In holding that members of the *Officers' Reserve Corps of the Army, Navy Nurses* (female), and *Military Prisoners and Guards,* are to be regarded as "troops of the United States," within the meaning of the railroad land-grant Acts, [fol. 9] the Court of Claims followed its decisions in Illinois Central Railroad Co., 62 C. Cls. 61, and Louisville and Nashville Railroad Co., id. 154, observing that an application for a writ of certiorari was denied by this Honorable Court in the Illinois Central case, 273 U. S. 710. The carriers have not acquiesced in the last mentioned decisions of the Court of Claims, and they believe that said decisions are grievously in conflict with the principles of construction plainly

announced by this Honorable Court, and by the Honorable Court of Claims itself, in other cases above referred to.

Nor is the denial of the petition for a writ of certiorari in the Illinois Central Case any reason for denial of the present petition, as it is well understood that all such petitions must stand on their own peculiar merits.

5. The Honorable Court of Claims was in error in holding that an *officer of the Engineer Corps* of the War Department, when traveling *in time of peace* for such purposes as supervising river and harbor improvement work, or attending meetings of the California Debris Commission, *duties merely civil in their nature,* were "troops of the United States," within the meaning of the land-grant Acts. Such [fol. 10] duties are expressly recognized in the Army Appropriation Acts, and in all official Army reports, as "*Non-Military* Activities of the War Department," as distinct from Military Activities (Army Appropriation Act for 1931; Annual Report of Secretary of War, 1930, p. 9.) The conclusion appears inescapable in view of the principles laid down by this Honorable Court in the Union Pacific case (*supra*), which is hereinafter more particularly alluded to.

6. The decision of the Court of Claims, in respect of *all classes of persons* in this case, as to whom exceptions are taken herein, is in conflict with the *principles* of the decision of this Court, and, in effect, with the *decision* itself, in the case of the Union Pacific Railroad Co., 249 U. S. 354, which held that *applicants for enlistment in the Army,* both accepted and rejected, as also other specified classes of persons, were *not* "troops of the United States", within the meaning of the railroad land-grant Acts. Also said decision of the Court of Claims is in conflict with the principles established by other decisions of this Honorable Court hereinafter mentioned, as well also with the case of The Oregon-Washington Railroad & Navigation Co. vs. United States, 255 U. S. 339, which held that Army officer's *personal effects,* transported at Government expense on change of station, were not "*property* of the United States", within the meaning of said Acts, even though such property was necessarily in use by the officers while in the performance of their official duties.

7. At the time of the passage of the railroad land-grant Acts, it could not have been considered by any party to the

Corrected par. 8, page 9, of **Petition** and **Record**, in Supreme Court U. S., *re S. P. Co. v. U. S.*, No. 339, Oct. Term, 1931. (Corrections consist of additions shown in **bold type.**):

8. The construction placed by the decision of the Court of Claims would *not only render the provisions for reduced rate transportation,* in the land-grant Acts, for "troops of the United States," a *"breach of faith on the part of the United States but an invasion of the constitutional rights" of the Company,* as was said in the case of *United States v. Central Pacific Railroad Company,* 118 U. S. 235, 240, with regard to the provisions of the *Act of May 7, 1878,* ch. 96, 20 Stat. 56, (Thurman Act), this Honorable Court holding in that case that the term *"whole amount of compensation"* for transportation **for the United States** on the bond-aided Central Pacific Railroad, thereby required to be withheld to apply against the indebtedness of that Company, *could not be interpreted to change the provisions* of the prior Act of *July 1, 1862,* ch. 120, 12 Stat. 489, *and as amended by the Act of July 2, 1864,* ch. 216, 13 Stat. 356, *which required that only one-half of* [fol. 12] such compensation should be withheld account of the indebtedness of the Company, **so as to withhold any of the earnings of those roads owned or operated by the bond-aided company but which were not themselves aided by Government bonds.**

contract, created by such Acts with respect to the transportation of "troops of the United States", that said term might be enlarged by Congress, or by any other branch of the Government, to include, *in time of peace,* any other per-
[fol. 11] sons than those enlisted in the *regular military forces* of the United States, such as the *Regular Army,* the *Navy,* or the *Marine Corps,* for *actual* military service.

So, in the Union Pacific case, 249 U. S. 354, this Court said:

"In 1850 the word 'troops' had (and it has ever since had) an established meaning: Namely, 'soldiers collectively—a body of soldiers.'"

These words very aptly apply to the present case. And here we again refer to the primary and historical meaning of the term "troops," as used in the land-grant railroad Acts, and also in the bond-aided railroad Acts, as meaning *soldiers* who would be necessary to the protection of our frontier country, and of those persons employed in the construction of the railroads, particularly against hostile Indians (Paragraph 4, supra).

8. The construction placed by the decision of the Court of Claims would *not only render the provisions for reduced-rate transportation,* in the land-grant Acts, for "troops of the United States," a *"breach of faith on the part of the United States but an invasion of the constitutional rights" of the Company,* as was said in the case of United States v. Central Pacific Railroad Company, 118 U. S. 235, 240, with regard to the provisions of the Act of May 7, 1878, ch. 96, 20 Stat. 56, (Thurman Act), this Honorable Court holding in that case that the term *"whole amount of compensation"* for transportation on the bond-aided Central Pacific Railroad, thereby required to be withheld to apply against the indebtedness of that Company, *could not be interpreted to change the provisions* of the prior Act of July 1, 1862, ch. 120, 12 Stat. 489, *and as amended by the Act of July 2, 1864,* ch. 216, 13 Stat. 356, *which required that only one-half of* [fol. 12] such compensation should be withheld account of the indebtedness of the Company.

9. The principles of construction involved in the decision of the Court of Claims, in the respects excepted to by petitioner, are of great importance both to the railroads and to

the Government, and *should be finally determined* by *this* Honorable Court. Not only are the land-grant railroads injuriously affected by the broad and unncessary construction which the Court of Claims has given in this case to the term "troops of the United States", as used in the railroad land-grant Acts, but practically all the other railroads of the country, and, through the railroads, thousands of persons, who are dependent on revenues thereof, and who least can afford the losses, are affected since all the railroads are parties to the agreements with the Government by which they *equalize* their charges for Government transportation on the basis of what such charges would be over usually traveled routes producing the greatest amount of *lawful* land-grant deductions.

10. The decision of the Court of Claims is far reaching not only in the classes of transportation affected, but *would make the burden of its holding a continuing one for all time. A privilege in respect of transportation charges, such as given by the land-grant Acts, is not like a grant of property, and should not be extended by doubtful construction.*

[fol. 13] 11. The Honorable Court of Claims failed utterly to analyse and consider the underlying principles of the land-grant Acts, or to give effect to this Honorable Court's interpretation thereof, and to the clear definition of the term "troops of the United States," in the Union Pacific Case, 249 U. S. 354, before alluded to, and which is a classic on the subject of Government transportation over land-grant railroads, and we particularly quote therefrom, as showing error of the Honorable Court of Claims, the following (pp. 356, 357):

"In defining the transportation rights secured to the United States, these land-grant acts draw a broad distinction between freight and passengers. All 'property' of the Government, whatever its character and intended use, is to be carried 'free of toll or other charge;' but of the many persons in its service, only 'troops.' The history of the legislation shows that both the broad term, 'any property,' and the narrower one, 'troops,' was adopted deliberately. The earliest land-grant act in which the provision appears is that of September 20, 1850, c. 61, § 4, 9 Stat. 466, 467, under which the Illinois Central was constructed. The bill as introduced provided for the free transportation

of 'troops and munitions of war.' It was amended so as to read 'any property or troops.' There had been an earlier act granting land to the State of Illinois for the construction of a canal (Act of March 30, 1822, c. 14, 3 Stat. 659) which was amended (Act of March 2, 1833, c. 87, 4 Stat. 662) so as to permit, on the same terms, the use and disposition of the land for railroads. That act provided for the free transportation of 'any property of the United States, or persons in their service.'"

The present decision of the Court of Claims, in effect, sets at naught all its earlier well considered cases, and places once more in chaos principles heretofore firmly established by it and by this Honorable Court.

[fol. 14] In certain instances the Honorable Court of Claims gave judgment to your petitioner to recover deductions aggregating $493.71. It is understood that this allowance was account of deductions made either because the persons transported were believed to have been "furloughed soldiers" under decision in the Union Pacific Case, 249 U. S. 354, or civilian persons, or "stragglers." As to the transportation charges included in this judgment amount, your petitioner, of course, does not take exception.

Wherefore your petitioner respectfully prays that a writ of certiorari be issued out of and under the seal of this Honorable Court, directed to the Court of Claims, commanding that Court to certify and to send to this Court for its review and determination, on a day certain to be therein named, a full and complete transcript of the record and all proceedings in the case numbered and entitled on its docket No. D-550, Southern Pacific Company, Plaintiff, vs. The United States, Defendant, and that the said judgment of the Court of Claims may be reversed by this Honorable Court, and that your petitioner may have such other and further relief in the premises as to this Honorable Court may seem meet and just; and your petitioner will ever pray.

Southern Pacific Company by Charles H. Bates,
Charles H. Bates, Counsel for Petitioner.

August 31, 1931.

[fol. 1] IN COURT OF CLAIMS OF THE UNITED STATES

No. D-550

SOUTHERN PACIFIC COMPANY, Plaintiff,

vs.

THE UNITED STATES

(Land-Grant Roads—Term "Troops of the United States"—Military Prisoners and Guards, Reserve Officers, Navy Nurses, War Department Engine-rs on non-military duty, Deceased Soldiers, Sailors, Marines, and Escorts, Enlisted Men—Cost charged to Soldiers, Officers and Enlisted Men Proceeding Home on Retirement, and Stranded Enlisted Men)

I. HISTORY OF PROCEEDINGS—Original Petition filed August 4, 1924; First amended petition filed August 6, 1924

II. SECOND AMENDED PETITION—Filed November 7, 1924

To the Honorable Court of Claims:

The Southern Pacific Company, plaintiff, respectfully represents:

I

Plaintiff is a corporation of the State of Kentucky, and now is, and was during the times hereinafter referred to, [fol. 2] engaged as a common carrier for hire of persons and property by railroad in and through various States of the United States, and, either by its own operated lines of railroad or in participation with other carriers, between the points hereinafter referred to.

II

Under the Acts of Congress granting lands in aid of railroads and Acts of Congress regulating the expenditures of appropriations by the United States for Army transportation over such land-grant railroads, land-grant railroads

were required to transport "troops of the United States" at certain reduced fares, being less than those charged private parties for similar transportation; but in none of said Acts were said land-grant railroads required, nor have they ever agreed, to transport as "troops of the United States," at such less rates, the certain persons more particularly referred to in Paragraph IV hereof.

III

Some years ago, and prior to the times when the services hereinafter mentioned were performed, railroad companies of the United States, generally, including plaintiff, severally agreed with the Quartermaster General of the United States Army (subject to certain exceptions not necessary here to be stated) to accept, "for transportation of persons for whom the United States Government is lawfully entitled to reduced fares over land-grant roads," the "lowest net fare and lowest net excess baggage rate lawfully available, as derived, through deductions account land-grant distance via a usually traveled route for military traffic, [fol. 3] from a lawful fare filed with the Interstate Commerce Commission as applying from point of origin to destination via such route at time of movement," when such movements were made under United States requests for such transportation of this issue of the War Department, Navy Department, or Marine Corps. These agreements, commonly known as "Land-Grant Equalization Agreements," were in force at the times of the transactions hereinafter referred to. Said agreements and a list of carriers participating are set forth in Appendix No. 9 to Manual for the U. S. Quartermaster Corps, 1916, Vol. II, pp. 223, 229-230, which was superseded by Quartermaster General Circular No. 15, May 18, 1922.

IV

First Claim

During the years 1920, 1921, 1922 and 1923, plaintiff, upon transportation requests issued by the War Department, Navy Department and Marine Corps, rendered certain services for the United States in the transportation of persons belonging to the following classes, none of whom

were "troops of the United States" within the meaning of the aforesaid railroad Land-Grant Acts and Land-Grant Equalization Agreements, to wit:

1. Military Prisoners of the United States and their Guards, which persons were not, at the time, being transported as part of any military movement, and/or the cost of whose transportation was charged by the United States to said prisoners.

2. Members of the Officers' Reserve Corps, organized under the Act of June 3, 1916, chap. 134, sec. 37 (39 Stat. [fol. 4] 189), as amended by the Act of June 4, 1920, chap. 227, sec. 32 (41 Stat. 775), which persons, at the time of their transportation as aforesaid, were not in the active military service of the United States nor subject to the laws and regulations for the government of the Army, as provided by Sec. 38 of said Act of June 3, 1916 (39 Stat. 190-191), in the case of members of the Officers' Reserve Corps ordered into active service by the Secretary of War.

3. Persons in the Nurse Corps (Female) of the Navy, organized under authority of the Act of Congress of May 13, 1908, chap. 166 (35 Stat. 146).

4. Engineers of the War Department of the United States traveling on non-military duty.

5. Remains of deceased enlisted men of the Army, Navy and Marine Corps, and their escorts.

6. Enlisted men of the Army, Navy and Marine Corps not being transported as part of any military movement and/or the cost of whose transportation was charged to them by the United States.

7. Officers and enlisted men of the United States Army, Navy and Marine Corps proceeding to their homes on retirement.

8. Stranded enlisted men whose transportation was not part of any military movement.

(a) For a large amount of said transportation (as more particularly set forth in the statement, marked "Exhibit A to Petition," filed with the original petition herein, covering "Military Prisoners and their Guards," and by the further statement, marked "Exhibit B to Petition," filed here-

with, covering the other classes of persons above mentioned), plaintiff rendered its bills to defendant at full tariff fares, and the same were paid by disbursing officers of the United States as rendered, but thereafter, following a decision rendered by the Comptroller General of the [fol. 5] United States, October 22, 1921 (1 Comp. Gen. Dec., 233), the accounting or disbursing officers of the Government deducted, from subsequent bills of plaintiff for other Government transportation, amounts claimed by defendant to be due the United States as land-grant deductions for the transportation of the aforesaid classes of persons, against plaintiff's protest and objection.

(b) In certain other instances (as more particularly set forth in said Exhibits A and B) plaintiff rendered its bills for such transportation at net military fares (i. e., with land-grant deductions shown on the face of said bills), because of the insistence of the accounting and disbursing officers of the Government upon such deductions being made, but with protest in writing on the face of said bills against the requirement of said land-grant deductions and the statement therein that payment at said reduced fares was accepted under protest and as part payment only.

(c) In certain other instances (as more particularly set forth in the aforesaid "Exhibit A" and "Exhibit B"), plaintiff billed the defendant for such transportation at full tariff charges, but said bills were required by the disbursing officers of the Government to whom presented to be restated at net land-grant fares, which plaintiff did, but under protest shown on the face of its bills as so restated.

(d) In certain other instances (as more particularly set forth on sheet 17 of said "Exhibit A"), plaintiff billed for said transportation at full tariff charges but the same were reduced to net land-grant fares by defendant's disbursing officers, and paid accordingly, plaintiff accepting payment in such reduced amounts under protest, expressed or implied, as part payment only.

(e) In certain other instances (as more particularly set [fol. 6] set forth in said "Exhibit B," filed herewith), plaintiff rendered its bills for such transportation at full tariff charges but the same were reduced to net land-grant fares by the General Accounting Office, plaintiff accepting payment in such reduced amounts under protest.

(f) In certain other instances (as shown in detail with respect to "Military Prisoners and their Guards" in said "Exhibit A" to the original petition herein, and with respect to the other classes of persons above mentioned in said "Exhibit B," filed herewith), plaintiff was required, by the disbursing or accounting officers of the defendant to refund the amounts claimed by the Government as land-grant deductions on account of transportation of the character aforesaid, for which plaintiff had been paid at full tariff fares, which said refunds were made by plaintiff under protest, express or implied.

The amounts deducted by the disbursing and accounting officers of the Government on account land-grant, as aforesaid, and the amounts required by said officials to be deducted by plaintiff on said account, as aforesaid, as well as the amounts required to be refunded by plaintiff, as aforesaid, aggregate $18,187.69.

V

Second Claim

Plaintiff also sues the defendant for certain amounts aggregating $312.13, also deducted or required to be deducted by the disbursing and accounting officers of the Government in paying or settling the aforesaid bills of plaintiff for the transportation of the several classes of persons referred to in paragraph IV hereof, such deductions being [fol. 7] made under the alleged authority of the Joint Military Arrangements between certain railroads (including plaintiff) and the United States, then in force, providing for a deduction of, at first, 5 per cent, and later, 3 per cent (in addition to land-grant) for the transportation of officers and enlisted men of the United States Army, Navy and Marine Corps, and other persons connected therewith, where the entire transportation cost was paid by the United States. (Joint Military Arrangement, dated December 28, 1916, effective January 1, 1917, Secs. III and IV, which provided for a 5 per cent deduction, and Joint Military Arrangement No. 1, dated December 28, 1920, effective January 1, 1921, Secs. 3 and 4, which provided for a 3 per cent deduction.)

The particulars of these 5 per cent and 3 per cent deductions are also set forth in the aforesaid "Exhibit A," filed with the original petition, herein, and "Exhibit B," filed herewith.

Against these percentage deductions plaintiff also protested.

The percentage deductions here sought to be recovered were not authorized by the terms of either of said Joint Military Arrangements either because the persons transported were not included among those enumerated in said Joint Military Arrangements, or because the entire cost of their transportation was not paid by the United States, as required in said Joint Military Arrangements.

[fol. 8]

VI

The following is a summary of the aforesaid "First Claim" and "Second Claim," as shown in detail by said "Exhibit A," filed with the original petition herein, and said "Exhibit B," filed herewith:

Military Prisoners and Guards

("Exhibit A")

	Land-grant deduction	5% or 3% deduction
Sheets 1 to 8—Items originally billed at tariff charges, paid by Disbursing Officer as billed, and subsequently reduced by General Accounting Officer by deduction from other bills. Latter settlements protested by carrier except those shown on sheet 8 as to which protest is not shown.....	$7,101.14	$54.82
Sheets 9 to 13—Items originally billed at net military fares with protest shown on face of bill....	7,446.45	164.83
Sheets 14 to 15—Items originally billed at tariff charges, returned by Disbursing Officer and restated at net fares with protest shown on face of bill.....	409.31	22.07
Sheet 16—Items originally billed at tariff charges, and reduced to net fares by Disbursing Officer....	47.57	7.79
Sheet 17—Items originally billed at tariff charges refund voucher issued covering alleged overpayment	364.21	.....
Total	$15,368.68	$249.51

[fol. 9]

Reserve Officers

("Exhibit B"—Pages 1-7)

	Land-grant deduction	5% or 3% deduction
Sheet 1—Items originally billed at tariff charges, paid by Disbursing Officer and subsequently reduced by General Accounting Office by deduction from other bills. Latter settlements protested by carrier	$106.73	$7.49
Sheet 2—Items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Disbursing Officer by deduction from other bills	17.64	.....
Sheets 3 & 4—Items originally billed at tariff charges and reduced to net fares by General Accounting Office. Settlement protested by carrier	229.77 51.06	5.72 .78
Sheet 5—Items originally billed at gross fares, returned by Disbursing Officer, restated at net military fares with protest shown on face of bill	259.83	9.53
Sheet 6—Items originally billed at tariff charges, refund voucher issued covering alleged overpayment	680.56	2.59
Total	$1,845.59	$26.11

Navy Nurses

("Exhibit B"—Pages 8-13)

	Land-grant deduction	5% or 3% deduction
Sheet 1—Items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Disbursing Officer by deduction from other bills	$21.68	$2.00
Sheets 2 and 3—Items originally billed at net military fares with protest shown on face of bill	329.75 84.81	.62
Sheet 4—Items originally billed at tariff charges, paid by Disbursing Officer and subsequently reduced by General Accounting Office by deduction from other bills. Settlement protested by carrier	27.42	2.23
Sheet 5—Items originally billed at tariff charges returned by Disbursing Officer and restated at net fares with protest shown on face of bill	87.66	1.59
Total	$550.77	$6.44

[fol. 10] War Department Engineers on Non-military Duty

("Exhibit B"—Pages 14-17)

	Land-grant deduction	5% or 3% deduction
Sheet 1—Items originally billed at net military fares with protest shown on face of bill	$87.93	$.68
Sheet 2—Items originally billed at tariff charges returned by Disbursing Officer and restated at net fares with protest shown on face of bill	128.25	.76
Sheet 3—Items billed at net military fares. No protest shown on face of bill. Omission to note protest on these bills was a clerical error as instructions to plaintiff's Auditor required that protest should be shown	240.59	.92
Total	$456.77	$4.36

Deceased Soldiers, Sailors, Marines and Escorts

("Exhibit B"—Pages 18-19)

	Land-grant deduction	5% or 3% deduction
Sheet 1—Items originally billed at tariff charges paid by Disbursing Officer and subsequently reduced by General Accounting Office by deduction from other bills. Settlement protested by carrier	$145.53	$10.57
Sheet 2—Items originally billed at net military fares with protest shown on face of bill	37.02	5.00
Total	$182.55	$15.57

Cost Charged to Soldiers

("Exhibit B"—Page 20)

	Land-grant deduction	5% or 3% deduction
Items originally billed at tariff charges, paid by Disbursing Officer and subsequently reduced by General Accounting Office by deduction from other bills. Settlement protested by carrier	$99.66	.....
Total	$99.66	.....

[fol. 11] Officers and Enlisted Men Proceeding Home on Retirement

("Exhibit B"—Page 21)

	Land-grant deduction	5% or 3% deduction
Items originally billed at tariff charges, paid by Disbursing Officer and subsequently reduced by General Accounting Office by deduction from other bills. Settlement protested by carrier	$137.25	$10.14
Total	$137.25	$10.14

Stranded Enlisted Men

("Exhibit B"—Page 22)

	Land-grant deduction	5% or 3% deduction
Items originally billed at tariff charges, and reduced to net fares by Disbursing Officer.....	$46.42	.....
Total	$46.42	.....
Grand totals.....	$18,187.69	$312.13

VII

Wherefore, plaintiff says there is now justly due and owing it by the United States the sum of $18,499.82, exclusive of all just credits and off-sets, for which amount it prays judgment, no assignment or transfer of the aforesaid claims or any interest therein having been made.

Plaintiff has at all times borne true allegiance to the Government of the United States, and has not in any way voluntarily aided, abetted or given encouragement to rebellion against that Government, and believes the facts stated in this petition to be true.

Southern Pacific Company, Plaintiff, by Charles H. Bates, Its Attorney-in-Fact. Harr & Bates, Attorneys for Plaintiff.

[fol. 12] *Duly sworn to by Charles H. Bates. Jurat omitted in printing.*

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 1

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Gen. Acctg. Officer by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made: Per Capita	Net Fare at which Settlement was made: Total Amount	Deduction made from Bill: Number	Deduction made from Bill: Date	Settlement Number and Date (Settlement Protested): Number	Settlement Number and Date (Settlement Protested): Date	Published Tariff Fare: Per Capita	Published Tariff Fare: Total Amount	Balance Due: Land Grant	Balance Due: 5 or 3%
November 1920	War													
P 5674	WC 3043903 11/11	S. F.	American Lake	2	6.48	12.96	P 12266	10/21	T 71502 W	7/19/23	31.60	63.20	50.24	
5676	3031129 11/ 5	Reno	Palm City	2	24.17	48.34	16945	8/22	W 67796 W	10/21/22	28.85	57.70	9.36	
5744	2521591 11/10	S. F.	L. A.	1		12.76	13094	12/21	W 64256	3/16/22		17.06	4.30	
	2521593 11/11	L. A.	S. F.	2	12.76	25.52	"	"	"	"	17.06	34.08	8.54	
	2859901 11/ 4	Riverside	"	2	13.89	27.78	"	"	"	"	19.14	38.28	10.50	
	3043905 11/11	S. F.	Arcadia	2	13.23	26.46	"	"	"	"	17.64	35.28	8.82	
5757	3031144 11/12	Monterey	S. F.	1		3.85	11087	8/21	W 63557	1/24/22		4.44	.59	
5845	3031433 11/16	S. F.	Vancouver, Wn.	1		4.12	10472	7/21	W 63555	"		17.06	23.32	
5848	3043907 11/12	Arcadia	American Lake	4	15.62	62.48	11276	8/21	(W 64585	4/27/22	46.12	184.48	122.00	
									(W 73026	12/ 4/23				
5889	3031450 11/17	S. F.	Monterey	1		3.85	11087	"	W 63557	1/24/22		4.44	.59	
	3050377 11/16	L. A.	S. F.	1		12.76	"	"	"	"		17.06	4.30	
	3416246 "	Medford	Sacramento	1		.64	"	"	"	"		12.77	12.13	
5894	2722899 "	Arcadia	S. F.	4	13.24	52.96	11097	"	(W 63364	1/14/22	17.64	70.56	17.60	
									(W 63365					
	3031145 11/15	S. F.	Monterey	2	3.85	7.70	"	"	73026	12/ 4/23	4.44	8.88	1.18	
	3031152 11/17	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	3031153 11/18	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
5990	3031629 11/23	"	Camp Sherman, O.	1		65.32	"	"	"	"		87.82	22.50	
	3050386 11/17	L. A.	El Paso	1		32.40	"	"	"	"		38.22	5.82	
	3265059 11/18	San Pedro	"	1		33.21	"	"	"	"		39.00	5.79	
5992	3031160 11/23	Monterey	Steilacoom, Wn.	3	9.51	28.53	11087	"	W 63557	1/24/22	35.97	107.91	77.88	1.50
6058	3050417 11/22	L. A.	S. F.	1		12.76	"	"	"	"		17.06	4.30	
6059	3031636 11/26	Fullerton	"	2	12.98	25.96	W 6820	1/21	W 63040	12/ 9/21	17.94	35.88	9.92	
6167	2106783 11/24	Lordsburg	Baltimore	2	69.98	144.18	11276	8/21	W 64585	4/27/22	81.54	163.08	18.90	
December 1920	War													
6231	3050565 12/ 2	L. A.	Sacramento	1		11.27	6820	1/21	W 63040	12/ 9/21		16.26	4.99	
6233	2859943 12/ 5	Riverside	Calexico	2	5.00	10.00	10472	7/21	W 63555	1/24/22	8.10	16.20	4.30	
	3031819 12/ 4	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	3031820 "	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	3056525 12/ 6	San Pedro	"	3	12.87	40.62	"	"	W 73026	12/ 4/23	17.82	53.46	12.84	
6318	3305450 12/ 8	S. F.	American Lake	5	6.47	32.35	11087	8/21	(W 63557	1/24/22				
									(W 73026	12/ 4/23	31.60	158.00	125.65	
6323	2783184 12/ 6	"	Des Moines, Ia.	2	50.13	100.26	11097	"	W 63364					
									W 63365	1/14/22	69.00	138.00	37.74	
6376	2210111 12/11	Monterey	S. F.	2	3.85	7.70	6820	1/21	W 63040	12/ 9/21	4.44	8.88	1.18	
	3031969 12/14	Oakland	Chico	1		3.59	"	"	"	"		5.94	2.35	
	2210112 12/12	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
6377	3297157 12/10	Riverside	San Jose	1		13.64	"	"	"	"		17.46	3.82	
6380	3297159 12/11	San Jose	Riverside	2	13.64	27.28	"	"	"	"	17.46	34.92	7.64	
6480	2521660 "	S. F.	San Antonio	2	52.08	104.16	11276	8/21	W 64585	4/27/22	66.60	133.20	29.04	
	2521664 12/13	"	Tacoma	19	6.35	120.65	"	"	W 73026	12/ 4/23	32.36	611.84	490.38	
	3305342 12/12	Salem	American Lake	2	2.76	5.52	"	"	"	"	6.56	13.12	7.60	
6482	3050696 12/10	L. A.	El Paso	1		32.40	11087	"	W 63557	1/24/22		38.22	5.82	
6532	3031983 12/15	S. F.	Yuma	1		18.69	"	"	"	"		20.14	2.45	
6535	2210115 12/17	Monterey	S. F.	3	3.85	11.55	11276	"	W 64585	4/27/22	4.44	13.32	2.77	
	2210116 12/18	S. F.	Monterey	1		3.85	"	"	W 73026	12/ 4/23		4.44	.59	
	3031985 12/16	Yuma	S. F.	2	18.69	37.38	"	"	"	"	28.14	56.28	18.90	
	3077199 12/21	Eugene	Portland	2	.03	.06	"	"	"	"	4.47	8.94	8.88	
	3297168 12/19	Riverside	S. F.	2	13.89	27.78	"	"	"	"	19.14	38.28	10.50	
6609	3305556 12/18	S. F.	American Lake	5	6.48	32.40	11087	"	W 63557	1/24/22	31.60	158.00	125.60	
	3423046 12/21	Nogales	Camp Funston	3	46.54	139.62	"	"	"	"	53.67	161.01	21.39	
6654	3038718 12/28	L. A.	S. F.	1		12.76	"	"	"	"		17.06	4.30	
	3038787 12/31	"	"	1		12.76	"	"	"	"		17.06	4.30	
6657	2210122 12/24	Monterey	"	2	3.85	7.70	15378	4/22	W 66286	8/14/22	4.44	8.88	1.18	
	2312734 12/17	Arcadia	"	2	13.13	26.26	"	"	"	"	17.64	35.28	9.02	
	3056452 12/22	San Pedro	Monterey	2	14.42	28.84	"	"	"	"	14.32	29.01	.30	
	3056440 12/21	"	Yuma	1		6.45	"	"	"	"		11.88	5.43	
	3056448 12/24	Yuma	San Pedro	2	6.45	12.90	"	"	"	"	11.88	23.76	10.86	
TOTAL				117		1,359.93						2251.69	1390.26	1.50

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 11, 1921, INCLUSIVE

Sheet No. 2

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently refused by Gen. Acctg. Officer by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Deduction made from Bill Number	Deduction made from Bill Date	Settlement Number and Date (Settlement Protested) Number	Settlement Number and Date (Settlement Protested) Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 5 or 3%
December 1920	War													
P 6457	#Q 3056664 12/21	San Pedro	Calexico	1		6.73	P 15378	4/22	W 66286	8/14/22		10.74	4.01	
	3077198 12/20	Portland	Eugene	1		.02	"	"	"	"		4.47	4.45	
	2210123 12/27	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	3032218 12/24	"	"	5	3.85	19.25	"	"	"	"	4.44	22.20	2.95	
	3056665 12/22	Calexico	San Pedro	2	6.73	13.46	"	"	"	"	10.74	21.48	8.02	
	3056683 12/23	San Pedro	San Bernardino	1		1.94	"	"	"	"		2.94	1.00	
6667	3032217 12/26	Monterey	S. F.	2	3.85	7.70	11097	8/21	(W 63364					
									(W 63365	1/10/22	4.44	8.88	1.18	
	3416478 12/15	Portland	"	1		3.75	"	"	"	"		26.96	23.21	
	3056654 12/22	Monterey	San Pedro	1		14.22	"	"	"	"		14.52	.30	
6767	2611170 12/25	Nogales	Ft. Leavenworth, Kan.	3	51.64	154.92	12266	10/21	T 71502 W	7/19/23	58.56	175.68	20.76	
	3032311 12/29	S. F.	Dallas	1		52.25	"	"	"	"		66.60	14.35	
6768	2788987 12/22	Glendale, Ore.	Ft. Stevens, Ore.	4	3.27	13.08	10472	7/21	W 63555	1/24/22	13.43	53.72	40.64	
	2944736 12/31	Sacramento	American Lake	3	3.39	10.17	"	"	"	"	29.26	87.78	77.61	
	3032251 12/28	S. F.	Camp Lewis	4	6.48	25.92	"	"	"	"	31.60	126.40	100.48	
	3045603 12/29	Eugene	Vancouver	2	.40	.80	"	"	"	"	4.95	9.90	9.10	
	3056648 12/20	San Pedro	El Paso	1		33.18	"	"	"	"		39.00	5.82	
	3262218 12/30	"	Douglas	4	25.11	100.44	"	"	"	"	30.84	123.36	22.92	
	3291803 12/27	L. A.	Ft. Huachuca, Ariz.	3	22.35	67.05	"	"	"	"	28.08	84.24	17.19	
	3032228 12/24	S. F.	El Paso	2	38.78	77.56	"	"	"	"	55.26	110.52	32.96	
January 1921	War													
6823	2210140 1/ 3	Monterey	S. F.	2	3.85	7.70	11097	8/21	(W 63364					
									(W 63365	1/10/22	4.44	8.88	1.18	
	2210142 1/ 5	"	"	2	3.85	7.70	"	"	W 73026	12/ 4/23	4.44	8.88	1.18	
	2210143 1/ 6	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	3032516 "	"	Salinas	1		3.55	"	"	"	"		4.14	.59	
	3056817 1/ 5	San Pedro	Santa Paula	1		2.64	"	"	"	"		3.24	.60	
	3056818 1/ 6	Santa Paula	San Pedro	3	2.64	7.92	"	"	"	"	3.24	9.72	1.80	
	3056819 1/ 5	San Pedro	S. F.	3	13.54	40.62	"	"	"	"	17.82	53.46	12.84	
	3077242 1/ 4	S. F.	Portland	2	3.75	7.50	"	"	"	"	26.96	53.92	46.42	
6904	3032467 1/ 7	"	Camp Lewis	1		6.48	10499	7/21	W 63338	1/ 9/22		31.60	25.12	
	3038829 1/ 4	L. A.	El Paso	1		28.82	"	"	"	"		38.22	8.51	.89
	3038831 "	"	Seattle	1		16.36	"	"	"	"		47.54	31.18	
	3074620 1/ 5	San Pedro	El Paso	2	29.58	59.16	"	"	"	"	39.00	78.00	17.02	1.82
6918	3052662 1/ 1	S. F.	Spokane	1		12.05	16818	8/22	W 67770	10/28/22		40.44	28.39	
	3052665 "	"	"	1		12.05	"	"	W 73026	12/ 4/23		40.44	28.39	
6919	2506694 1/ 7	Yuma	San Diego	7	10.74	75.18	(11992	10/21	W 64152	1/ 8/22)				
							(11272	8/21	W 73026	12/ 4/23)	16.25	113.75	38.57	
	2521725 1/ 4	S. F.	Tacoma	11	6.35	69.85	"	"	"	"	32.16	353.76	283.91	
	3052694 1/ 2	"	Spokane	2	12.05	24.10	"	"	"	"	40.44	80.88	56.78	
6964	3032577 1/14	"	Bakersfield	1		10.01	"	"	"	"		11.34	1.33	
	3056893 1/10	San Pedro	S. F.	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3056897 "	"	"	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3056901 "	"	"	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3056905 "	"	Monterey	2	14.22	28.44	"	"	"	"	14.52	29.04	.60	
	3270737 1/ 8	S. F.	Yuma	2	18.69	37.38	"	"	"	"	28.14	56.28	18.90	
	3270739 1/10	Yuma	S. F.	3	18.69	56.07	"	"	"	"	28.14	84.42	28.35	
	3077375 1/ 5	Portland	"	3	3.75	11.25	"	"	"	"	26.96	80.88	69.63	
	3423083 1/11	Nogales	Monterey	3	33.44	203.38	"	"	"	"	40.66	122.58	19.20	
7040	3032581 1/14	S. F.	Del Rio, Tex.	1		52.15	10472	7/21	W 63555	1/24/22		67.77	15.62	
	3074667 1/ 5	"	El Paso	2	38.78	77.56	"	"	"	"	55.26	110.52	32.96	
7047	2506176 1/ 9	Red Bluff	San Diego	2	17.44	34.92	11087	8/21	W 63557)					
									W 73026)	12/ 4/23	25.97	51.94	17.02	
TOTAL				109		1484.22						2686.33	1199.90	2.71

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921, INCLUSIVE

Sheet No. 3

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Gen. Mastg. Officer by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Deduction made from Bill Number	Deduction made from Bill Date	Settlement Number and Date (Settlements Protested) Number	Settlement Number and Date (Settlements Protested) Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due %
January 1921	War													
P 7093	WD 3032578 1/14	Bakersfield	S. F.	2	10.01	20.02	P 11097	8/21	W 63364)					
									63365)	1/10/22	11.34	22.68	2.66	
	3038991 1/18	L. A.	"	1		12.76	"	"	"	"		17.04	4.28	
	3056907 1/11	Monterey	San Pedro	1		14.22	"	"	"	"		14.52	.30	
	3056962 1/ 7	San Pedro	S. F.	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3056963 "	S. F.	San Pedro	1		13.54	"	"	"	"		17.82	4.28	
	3057003 1/ 2	"	"	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3085124 1/ 7	Medford	Sacramento	1		.64	"	"	"	"		12.77	12.13	
7098	2505077 1/11	Calexico	S. F.	2	18.84	37.68	(11992	10/21	W 64152	1/ 8/22)				
							(11272	8/21	W 73026	12/ 4/23)	27.00	54.00	16.32	
	3056684 12/24/20	San Bernardino	San Pedro	2	1.91	3.82	"	"	"	"	2.94	5.88	2.06	
	3056965 1/17	San Pedro	S. F.	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3056991 1/18	"	Corvallis	2	13.34	26.68	"	"	"	"	39.17	78.34	51.66	
	3057001 1/19	"	S. F.	4	13.54	54.16	"	"	"	"	17.82	71.28	17.12	
	3057011 1/21	"	"	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3057015 1/20	"	"	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3423085 1/13	Monterey	Nogales	2	34.46	68.92	"	"	"	"	40.86	81.72	12.80	
7162	3038973 1/18	L. A.	Laredo, Tex.	1		54.05	11097	"	W 63364)					
									W 63365)	1/24/22		66.69	12.64	
	3039019 1/21	"	Spofford, Tex.	1		43.16	"	"	"	"		55.80	12.64	
7171	2521753 "	S. F.	Tascha	6	6.35	38.10	(11992	10/21	W 64152	1/ 8/22)				
							(11272	8/21	W 73026	12/ 4/23)	32.16	192.96	154.86	
	3032614 1/17	"	Ft. Stevens, Ore.	5	6.99	34.95	"	"	"	"	30.90	154.50	119.55	
	3052795 1/21	"	Spokane	2	12.05	24.10	"	"	"	"	40.44	80.88	56.78	
	3062444 1/ 7	San Pedro	San Antonio	3	55.53	166.59	"	"	"	"	61.35	184.05	17.46	
7224	2210183 1/30	Monterey	S. F.	5	3.85	19.25	15378	4/22	W 66286	8/14/22	4.44	22.20	2.95	
	2312729 1/18	Arcadia	"	2	12.83	25.66	"	"	"	"	17.64	35.28	8.82	.00
	2312758 1/22	S. F.	Arcadia	1		12.83	"	"	"	"		17.64	4.41	.40
	2312765 "	Arcadia	S. F.	4	12.83	51.32	"	"	"	"		70.56	17.64	1.00
	2312771 1/24	"	"	2	12.83	25.66	"	"	"	"	17.64	35.28	8.82	.80
	3032620 1/18	S. F.	Monterey	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	3032638 1/20	"	"	4	3.85	15.40	"	"	"	"	4.44	17.76	2.36	
	3057024 1/22	San Pedro	S. F.	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3057028 "	"	"	2	13.13	26.26	"	"	"	"	17.82	35.64	8.56	.82
	3057078 1/27	"	Monterey	2	14.42	28.84	"	"	"	"	16.58	29.16	.32	
	3057080 "	"	S. F.	2	13.13	26.26	"	"	"	"	17.82	35.64	8.56	.82
	3057086 "	"	"	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
7225	3057090 "	"	Monterey	2	14.42	28.84	11276	8/21	W 64585	4/21/22	14.58	29.16	.32	
	3057094 "	"	S. F.	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
	3277833 1/28	Riverside	"	2	13.47	26.94	"	"	"	"	19.14	38.28	10.50	.84
	1317851 1/18	Portland	"	3	3.75	11.25	"	"	"	"	26.96	80.88	69.63	
	2965981 1/30	Calexico	"	3	18.27	54.81	"	"	"	"	27.00	81.00	26.19	1.73
7319	3038696 1/25	S. F.	Camp Lewis	1		6.48	10472	7/21	W 63555	1/24/22		31.60	25.12	
	3032696 "	"	"	2	6.48	12.96	"	"	"	"	31.60	63.20	50.24	
7326	2979810 1/30	"	Seattle	1		7.63	11276	8/21	W 64585	4/21/22		33.42	25.79	
	3052829 1/27	"	Spokane	1		12.04	"	"	"	"		40.44	28.40	
	3052838 1/31	"	"	1		12.04	"	"	"	"		40.44	28.40	
February 1921	War													
7387	3038697 2/ 2	L. A.	S. F.	1		12.76	11097	8/21	W 63559	1/24/22		17.04	4.28	
7391	2210183 2/ 1	S. F.	Monterey	2	3.85	7.70	11276	"	W 64585)	4/21/22	4.44	8.88	1.18	
	2312778 2/ 5	"	Santa Barbara	1		12.67	"	"	W 73026	12/ 4/23		13.26	.59	
	2312788 2/ 6	Santa Barbara	S. F.	2	12.67	25.34	"	"	"	"	13.26	26.52	1.18	
	3038691 2/ 8	S. F.	Watsonville	2	3.00	6.00	"	"	"	"	3.96	7.92	1.92	
	3038693 "	"	Monterey	4	3.85	15.40	"	"	"	"	4.44	17.76	2.36	
	2312818 2/ 3	"	Santa Barbara	2	12.67	25.34	"	"	"	"	13.26	26.52	1.18	
	2312822 2/ 4	Santa Barbara	S. F.	3	12.67	38.01	"	"	"	"	13.26	39.78	1.77	
	2312827 "	S. F.	San Luis Obispo	2	8.41	16.82	"	"	"	"	9.00	18.00	1.18	
	2312830 2/ 5	San L. Obispo	S. F.	3	8.41	25.23	"	"	"	"	9.00	27.00	1.77	
	2312849 2/ 6	Riverside	"	2	13.89	27.78	"	"	"	"	19.14	38.28	10.50	
TOTAL				118		1455.25						2383.49	980.63	1.79

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921, INCLUSIVE

Sheet No. 4

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Gen. Asstg. Officer by deduction from other bills. Settlement protested by Carrier.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service		Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Deduction made from Bill Number	Deduction made from Bill Date	Settlement Number and Date (Settlement Protested) Number	Settlement Number and Date (Settlement Protested) Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due $
February 1921	Mar														
P 7446	WQ 2579828	2/ 5	S. F.	Seattle	1		7.63	P 11087	8/21	(W 63557	1/24/22)				
										(W 73026	12/ 4/23)		33.62	25.99	
7448	3089554	"	"	San Antonio	3	52.08	156.24	10499	7/21	W 63338	1/ 9/22	66.60	199.80	43.56	
7515	3032896	2/10	Monterey	S. F.	2	3.85	7.70	11087	8/21	W 63557	1/24/22	4.44	8.88	1.18	
	3079735	2/13	L. A.	"	2	12.76	25.52	"	"	"	"	17.04	34.08	8.56	
7522	2210193	2/ 8	Monterey	"	3	3.85	11.55	11097	"	(W 63364	1/24/22)				
										(W 63365	12/ 4/23)	4.44	13.32	1.77	
"	2210194	2/11	S. F.	Monterey	1		3.85	"	"	(W 73026			4.44	.59	
	2210220	2/10	Monterey	S. F.	3	3.85	11.55	"	"	"	"	4.44	13.32	1.77	
	2312772	2/ 2	Arcadia	"	2	13.23	26.46	"	"	"	"	17.64	35.28	8.82	
	2451102	2/12	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	2451109	2/14	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	2451110	"	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	2905906	2/ 4	Calexico	S. F.	2	18.84	37.68	"	"	"	"	27.00	54.00	16.32	
	2906512	2/ 8	Yuma	Riverside	2	4.74	9.48	"	"	"	"	9.24	18.48	9.00	
	3032876	2/11	S. F.	Santa Barbara	2	12.67	25.34	"	"	"	"	13.26	26.52	1.18	
	3032852	2/ 8	Watsonville	S. F.	4	3.00	12.00	"	"	"	"	3.60	14.40	2.40	
7523	3032877	2/12	Santa Barbara	"	4	12.67	50.68	10499	7/21	(W 63338	1/ 9/22)				
										(W 73026	12/ 4/23)	13.26	53.04	2.36	
	3032913	2/10	S. F.	Chico	1		3.44	"	"	"	"		6.12	2.68	
	3057197	2/12	San Pedro	S. F.	2	13.54	27.08	"	"	"	"	17.82	35.64	8.56	
7604	3032914	2/11	Chico	Camp Lewis	2	2.76	5.52	11087	8/21	W 63557	1/24/22	25.85	51.70	46.18	
	3057201	2/14	San Pedro	El Paso	1		33.18	"	"	"	"		39.00	5.82	
7605	3052884	2/11	S. F.	Spokane	1		12.04	"	"	"	"		40.44	28.40	
	3052887	"	"	"	1		12.04	"	"	W 73026	12/ 4/23		40.44	28.40	
	3057161	2/ 7	San Pedro	San Diego	4	5.75	23.00	"	"	"	"	5.93	23.72		.72
	3423130	2/ 6	Nogales	Camp Lewis	3	34.26	102.78	"	"	"	"	72.66	217.92	115.14	
7657	2451112	2/17	Monterey	S. F.	2	3.85	7.70	(11992	10/21	W 64152	3/ 8/22)				
								(11272	8/21	W 73026	12/ 4/23)	4.44	8.88	1.18	
	2451113	2/18	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	2564211	2/ 9	Riverside	Yuma	1		4.74	"	"	"	"		9.24	4.50	
	3231811	2/17	S. F.	Venice	1		13.54	"	"	"	"		17.82	4.28	
	3174416	2/11	Portland	S. F.	5	3.75	18.75	"	"	"	"	26.96	134.80	116.05	
	3319434	2/15	"	Wilbur, Ore.	1		.03	"	"	"	"		6.83	6.80	
	3319440	"	"	S. F.	3	3.75	11.25	"	"	"	"	26.96	80.88	69.63	
	3327468	2/19	"	"	3	3.75	11.25	"	"	"	"	26.96	80.88	69.63	
	3159309	2/21	S. F.	Medford	2	3.44	7.20	"	"	"	"	15.11	30.22	22.94	
7658	3072737	2/14	L. A.	Nogales	1		20.56	11087	"	W 63557	1/24/22		27.12	5.92	.64
7734	3163971	2/20	S. F.	El Paso	4	38.78	155.12	10472	7/21	W 63555	"	55.26	221.04	45.92	
7740	3260187	2/19	"	American Lake	5	6.48	32.40	"	"	(W 63555	1/24/22)				
										(W 73026	12/ 4/23)	31.60	158.00	117.60	
7741	3261815	2/21	"	Tacoma	8	6.35	50.80	(11992	10/21	W 64152	3/ 8/22)				
								(11272	8/21	W 73026	12/ 4/23)	32.16	257.28	206.48	
7744	3260868	2/19	Red Bluff	Ft. Stevens, Ore.	2	3.87	6.34	"	"	"	"	23.71	47.42	40.88	
	3421119	2/24	Monterey	S. F.	2	3.85	7.70	11276	8/21	(W 64585	4/21/22)				
										(W 73026	12/ 4/23)	4.44	8.88	1.18	
	3421120	"	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	3421124	2/20	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	3231813	"	Venice	"	1		13.54	"	"	"	"		17.82	4.28	
	3174417	2/21	S. F.	Portland	1		3.75	"	"	"	"		26.96	23.21	
	3319435	2/22	"	"	1		3.75	"	"	"	"		26.96	23.21	
	3319441	2/23	Portland	Medford	1		.03	"	"	"	"		11.86	11.83	
	3327469	2/23	"	S. F.	3	3.75	11.25	"	"	"	"	26.96	80.88	69.63	
	3159311	2/24	Medford	Portland	2	.03	.06	"	"	"	"	11.86	23.72	23.66	
	3421121	2/22	"	S. F.	3	3.44	10.32	"	"	"	"	15.11	45.33	34.41	
7743	3421122	2/22	S. F.	San Diego	2	17.31	34.62	11087	"	(W 63557	1/24/22)				
										(W 73026	12/ 4/23)	22.19	44.38	8.56	
[illegible]					188		1066.34						1066.88	1368.38	1.36

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 5

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Gen. Acctg. Officer by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. number and Date of service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Deduction made from Bill Number	Deduction made from Bill Date	Settlement Number and Date (Settlement Protested) Number	Settlement Number and Date (Settlement Protested) Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due SP
March 1921	War													
P 7930	MO 2451127 3/ 2	S. F.	Monterey	1		3.85	P 11087	8/21	W 63557	1/24/22		4.44	.59	
	2451129 "	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	2451130 3/ 6	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	3317436 2/15	Wilbur	Portland	1		.03	"	"	"	"		6.83	6.80	
	3317446 2/ 2	S. F.	"	2	3.75	7.50	"	"	"	"	26.96	53.92	46.42	
	3317474 3/ 5	Portland	S. F.	6	6.92	41.52	"	"	"	"	26.96	161.76	120.24	
	3339948 3/ 1	S. F.	L. A.	2	12.76	25.52	"	"	"	"	17.04	34.08	8.56	
	3339950 3/ 2	L. A.	S. F.	4	12.76	51.04	"	"	"	"	17.04	68.16	17.12	
8001	3013268 3/17	S. F.	Seattle	2	7.63	15.26	6820	1/21	W 63040	12/ 9/21	33.62	67.24	51.98	
8045	2312802 3/11	Arcadia	S. F.	4	13.23	52.92	(11992	10/21)						
							(11272	8/21)	W 64152	3/ 8/22	17.64	70.56	17.64	
	2451149 3/14	Monterey	"	4	3.85	15.40	"	"	"	"	4.44	17.76	2.36	
	3057271 3/ 2	San Pedro	Nogales	2	21.32	42.64	"	"	"	"	27.90	55.80	11.84	1.32
	3057294 3/11	"	Sacramento	2	12.64	25.28	"	"	"	"	17.04	34.08	8.80	
	3317475 3/ 8	S. F.	Portland	4	3.75	15.00	"	"	"	"	26.96	107.84	92.84	
	3317487 3/12	Portland	S. F.	3	3.75	11.25	"	"	"	"	26.96	80.88	69.63	
	3317489 3/14	S. F.	Portland	1		3.75	"	"	"	"		26.96	23.21	
	3317492 "	"	"	1		3.75	"	"	"	"		26.96	23.21	
8119	2506497 "	"	San Diego	1		17.91	11087	8/21	W 63557	1/24/22		22.19	4.28	
	3057324 3/15	L. A.	Fayetteville, N.C.	1		82.64	"	"	"	"		105.44	22.82	
	3339980 3/13	S. F.	San Antonio	1		52.44	"	"	"	"		66.60	14.16	
8123	2305449 3/ 3	San Pedro	El Paso	2	33.18	66.36	"	"	"	"	39.00	78.00	11.64	
8124	1328880 3/12	S. F.	Omaha	1		45.98	"	"	"	"		63.60	17.62	
8149	2451151 3/17	Monterey	S. F.	3	3.85	11.55	10499	7/21	W 63338	1/3/22	4.44	13.32	1.77	
	2451152 3/20	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	3032621 3/18	Monterey	S. F.	1		3.85	"	"	"	"		4.44	.59	
	3033361 3/17	S. F.	Riverside	4	13.99	55.60	"	"	"	"	19.14	76.56	20.96	
	3033363 3/18	Riverside	S. F.	2	13.99	27.80	"	"	"	"	19.14	38.28	10.48	
	3033461 3/17	S. F.	Monterey	4	3.85	15.40	"	"	"	"	4.44	17.76	2.36	
	3033462 3/20	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	3058067 3/21	S. F.	Santa Barbara	1		12.67	"	"	"	"		13.26	.59	
8150	1340088 3/19	Oakland	Des Moines	2	50.13	100.26	11087	8/21	W 63557	1/24/22	69.00	138.00	37.74	
8151	3058931 "	S. F.	Spokane	2	12.04	24.08	16818	8/22	(W 67770	10/28/22)				
									(W 73026	12/ 4/23)	40.44	80.88	56.80	
8306	2312811 3/16	Santa Ana	S. F.	4	13.97	55.88	11087	8/21	W 63557	1/24/22	18.24	72.96	17.08	
	2312823 3/24	Arcadia	"	2	13.23	26.46	"	"	W 73026	12/ 4/23	17.64	35.28	8.82	
8307	2451159 3/26	Monterey	"	2	3.85	7.70	11097	"	W 63364)					
									63365)	1/10/22	4.44	8.88	1.18	
	2451160 3/27	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
	3058013 3/22	"	Tucson	1		30.16	"	"	"	"		40.20	10.04	
	3058009 "	Santa Barbara	S. F.	2	12.67	25.34	"	"	"	"	13.26	26.52	1.18	
	3058015 "	Tucson	"	2	30.16	60.32	"	"	"	"	40.20	80.40	20.08	
	3057308 "	San Pedro	Monterey	4	14.22	56.88	"	"	"	"	14.58	58.32	1.44	
	3057285 3/31	Riverside	S. F.	2	13.90	27.80	"	"	"	"	19.14	38.28	10.48	
	3057310 3/23	Monterey	San Pedro	2	14.22	28.44	"	"	"	"	14.58	29.04	.60	
	3057336 3/31	Riverside	S. F.	2	13.90	27.80	"	"	"	"	19.14	38.28	10.48	
	Marine													
8304	M 166712 3/24	No. Vallejo Mkf.	Portland	2	2.83	5.66	14779 etc.	3/22	M 8257	6/15/22	26.06	52.12	44.46	
	166714 3/26	Portland	No. Vallejo Mkf.	4	2.83	11.32	"	"	"	"	26.06	104.24	92.92	
	War													
8301	MO 3013515 3/25	S. F.	Camp Travis, Tex.	1		52.44	11087	8/21	W 63557	1/24/22		66.60	14.16	
	3057287 "	Riverside	Laredo, Tex.	1		40.32	"	"	"	"		44.89	4.57	
8304	3058949 "	S. F.	Spokane	2	12.04	24.08	16818	8/22	(W 67770	10/28/22)				
									(W 73026	12/ 4/23)	40.44	80.88	56.80	
Totals				186		1258.86						2863.59	1093.43	1.32

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921, INCLUSIVE

Sheet No. 6

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Gen. Accts. Officer by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Deduction made from Bill Number	Deduction made from Bill Date	Settlement Number and Date (Settlement Protested) Number	Settlement Number and Date (Settlement Protested) Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 35
April 1921	War													
P 8449	WQ 2451163 4/ 3	Monterey	S. F.	2	3.90	7.80	P 17275 etc.	9/22	W 69930	2/20/23	4.44	8.88	1.08	
	2451164 4/ 4	S. F.	Monterey	1		3.90	"	"	"	"		4.44	.54	
	3297357 4/ 7	Riverside	S. F.	2	14.41	28.82	"	"	"	"	19.14	38.28	8.54	.90
8451	3297339 4/ 2	S. F.	Riverside	1		13.89	11087	8/21	W 63557	1/24/22		19.14	5.25	
	3297341 "	"	"	1		13.89	"	"	"	"		19.14	5.25	
8513	3058118 4/ 8	"	San Diego	1		17.91	10086	6/21	W 63650	1/28/22		22.19	4.28	
	3340047 4/ 6	"	Jefferson Bks.Mo.	1		52.14	"	"	W 73026	12/ 4/23		74.11	20.36	1.61
	3340049 "	"	Camp Lewis	1		6.29	"	"	"	"		31.60	25.12	.19
	3340051 "	"	Camp Pike,Ark.	1		51.97	"	"	"	"		73.91	20.33	1.61
8522	3103031 4/ 1	Mason	Camp Grant, Ill.	4	71.24	284.96	11087	8/21	W 63557	1/24/22	74.96	299.84	14.88	
8579	3058123 4/ 9	S. F.	Riverside	2	13.89	27.78	"	"	"	"	19.14	38.28	10.50	
	3058127 4/13	"	Monterey	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
8580	3058128 4/10	Monterey	S. F.	1		3.85	"	"	"	"		4.44	.59	
8649	2305911 4/11	L. A.	El Paso	2	32.40	64.80	"	"	"	"	38.22	76.44	11.64	
	3360428 4/19	Eugene	American Lake	3	2.76	8.28	"	"	"	"	9.12	27.36	19.08	
8693	2506522 4/16	S. F.	Yuma	1		18.69	"	"	"	"		28.14	9.45	
8695	3058125 4/10	Riverside	S. F.	1		13.89	"	"	"	"		19.14	5.25	
	3058168 4/16	S. F.	Yuma	1		18.69	"	"	"	"		28.14	9.45	
	3058200 4/19	"	Monterey	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	3058201 "	Monterey	S. F.	1		3.85	"	"	"	"		4.44	.59	
8778	3340058 4/21	S. F.	San Diego	3	17.91	53.73	"	"	"	"	22.19	66.57	12.84	
May 1921	War													
9062	3100328 5/ 7	S. F.	Vale, Ore.	2	20.05	40.10	6820	1/21	W 63040	12/ 9/21	43.26	86.52	46.42	
9103	3058354 5/11	Calexico	S. F.	2	18.84	37.68	"	"	"	"	27.00	54.00	16.32	
	3058345 5/14	S. F.	Calexico	4	18.84	75.36	"	"	"	"	27.00	108.00	32.64	
	3058388 "	"	Monterey	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
9179	3058362 5/12	"	San Diego	3	17.91	53.73	11087	8/21	W 63557	1/24/22	22.19	66.57	12.84	
	3058376 5/14	"	Vancouver,Wn.	2	4.12	8.24	"	"	"	"	27.44	54.88	46.64	
	3058421 "	"	Cheyenne	4	43.56	174.24	"	"	"	"	53.70	214.80	40.56	
9227	3058378 5/16	Portland	S. F.	1		3.75	6820	1/21	W 63040	12/ 9/21		26.96	23.21	
	3058389 5/15	Monterey	"	1		3.85	"	"	"	"		4.44	.59	
9375	2505938 5/25	Calexico	L. A.	5	5.90	29.50	17275 etc.	9/22	W 69930	2/20/23	9.96	49.80	20.30	
	2505940 "	L. A.	Calexico	2	5.90	11.80	"	"	"	"	9.96	19.92	8.12	
	3340088 5/31	S. F.	Tucson	2	30.16	60.32	"	"	"	"	40.20	80.40	20.08	
9449	3340083 5/26	"	Vancouver,Wn.	2	4.12	8.24	"	"	"	"	27.44	54.88	46.64	
June 1921	War													
9616	3364536 6/ 2	L. A.	El Paso	2	29.72	59.44	17275 etc.	9/22	W 69930	2/20/23	38.22	76.44	17.00	
9699	2451199 6/12	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
	2451200 6/13	S. F.	Monterey	1		3.85	"	"	"	"		4.44	.59	
9826	3058866 6/16	"	Riverside	2	13.89	27.78	"	"	"	"	19.14	38.28	10.50	
	3058868 6/17	Riverside	S. F.	1		13.89	"	"	"	"		19.14	5.25	
9963	3317532 6/22	Portland	"	3	3.75	11.25	"	"	"	"	26.96	80.88	69.63	
	3317533 6/26	S. F.	Chico	1		3.72	"	"	"	"		6.12	2.40	
10072	3348879 6/27	Oroville	Cheyenne	1		44.34	"	"	"	"		50.46	4.75	1.37
	3360582 6/29	Sacramento	"	4	42.92	171.68	"	"	"	"	50.46	201.84	24.84	5.32
10076	3410679 6/28	S. F.	San Diego	6	17.39	104.34	"	"	"	"	22.19	133.14	25.68	3.12
10075	3317536 "	Chico	Vancouver,Wn.	1		.40	"	"	"	"		21.68	21.28	
10078	3100405 6/25	S. F.	Tacoma	7	6.16	43.12	"	"	"	"	32.16	225.12	180.67	1.33
TOTAL				99		1716.55						2598.71	866.71	15.45

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921, INCLUSIVE

Sheet No. 7

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Gen. Acctg. Officer by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made: Per Capita	Net Fare at which Settlement was made: Total Amount	Deduction made from Bill: Number	Deduction made from Bill: Date	Settlement Number and Date (Settlement Protested): Number	Settlement Number and Date (Settlement Protested): Date	Published Tariff Fare: Per Capita	Published Tariff Fare: Total Amount	Balance Due: Land Grant	Balance Due: SP
July 1921	War													
P 10144	EQ 3317542 7/ 1	S. F.	Portland	7	3.75	26.25	P 17161	8/22	W 70166	2/28/23	26.96	188.72	162.47	
10476	3057395 7/ 2	San Pedro	El Paso	2	29.58	59.16	17012	"	W 68737	11/29/22	39.00	78.00	17.00	1.84
• 10499	3100446 7/20	S. F.	Cincinnati	2	61.74	123.48	10499	7/21	W 63338	1/ 9/22	86.03	172.06	45.26	3.32
	3100453 7/21	"	Washington	5	81.47	407.35	"	"	"	"	106.18	530.90	110.95	12.60
August 1921														
10819	3322644 8/ 5	Sacramento	Salt Lake City	3	32.01	96.03	17012	8/22	W 68737	11/29/22	34.32	102.96		6.93
11296	3374074 8/28	Yuma	" " "	2	47.89	95.78	17410	9/22	W 69793	1/31/23	53.40	106.80	11.02	
Total				21		808.05						2179.44	346.70	24.69

• Original bill reduced by General Accounting Officer

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921, INCLUSIVE

Sheet No. 8

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Disbursing Officer by deduction from other bills.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey		Number of Passengers	Net Fare at which Settlement was made		Deduction made from Bill		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	3%
October 1921	War													
P 12178	MQ 3298782 10/15	S. F.	Monterey	1		3.85	P 19300	1/23	FD 171010	3/ 8/23		4.44	.59	
	3298783 10/16	Monterey	S. F.	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
December 1921	War													
13381	3707915 12/23	S. F.	Redding	1		3.49	19510	2/23	FD 213271	4/ 6/23		8.46	4.97	
	3707917 12/20	Redding	S. F.	1		3.49	"	"	"	"		8.46	4.97	
February 1922	War													
14293	3317697 2/18	Albany	Vancouver, Wn.	2	.52	1.04	19510	2/23	FD 213271	4/ 6/23	3.38	6.76	5.72	
May 1922	War													
15635	3734695 5/17	S. F.	Monterey	1		3.85	19640	2/23	FD 219035	5/ 3/23		4.44	.59	
	3734696 5/18	Monterey	S. F.	1		3.85	"	"	"	"		4.44	.59	
	3734697 5/17	S. F.	Monterey	2	3.85	7.70	"	"	"	"	4.44	8.88	1.18	
15711	3734705 5/18	"	San Antonio & ret.	1 R.T.		93.73	20155	1/23	FD 223389	5/25/23		119.88	26.15	
	3734708 "	"	San Antonio	1		52.07	"	"	"	"		66.60	14.53	
June 1922	War													
16155	3172834 6/12	Arcadia	Ft. Huachuca	2	25.19	50.38	20155	1/23	FD 223389	5/25/23	27.98	55.96	5.58	
	3734951 6/17	S. F.	San Diego	1		17.91	"	"	"	"		22.19	4.28	
Totals				16		309.06						319.39	70.33	

VOUCHER FOR THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF TROOPS AND SUPPLIES

FROM OCTOBER 1, 1920 TO AUGUST 31, 1921, INCLUSIVE

(Covers items originally billed at war military forces with present system on June of 1921)

Date and Bill of Lading Bill	Government Transportation Request Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Settlement Number and Date Number	Settlement Number and Date Date	Railroad Tariff Data Per Capita	Railroad Tariff Data Total Amount	Amount Paid	
August 1921	War											
[illegible]	WR 3106354 8/ 4	Monterey	S. F.	2	3.85	7.70	FD 553716	1/ 23/22	4.44	8.88	7.70	
[illegible]	3106355 8/ 7	S. F.	Monterey	1		3.85	"	"		4.44	3.85	
20975	3057435 8/13	San Pedro	S. F.	2	11.13	22.26	FD 553855	1/ 24/22	17.82	35.64	22.26	.88
[illegible]	3057440 8/13	S. F.	San Pedro	1	11.13	11.13	"	"		17.82	11.13	.44
12078	3106484 8/17	"	Washington D.C.	5	81.07	405.35	FD 551298	1/ 16/22	106.70	533.50	405.35	16.00
12134	3106388 8/20	Monterey	S. F.	2	3.85	7.70	FD 561334	1/ 16/22	4.44	8.88	7.70	
	3106389 8/21	S. F.	Monterey	1	3.85	3.85	"	"		4.44	3.85	
	Marine											
11801	R 180048 8/22	L. A.	No.Vall.Wks.	1		11.90	MC 3189	10/25/21		16.68	4.41	.37
	War											
11888	WR 3106472 8/27	S. F.	Stellarcom,Wn.	27	4.44	109.46	FD 558545	2/ 3/ 22	32.45	551.65	438.90	3.83
	Navy											
21513	R 1411387 8/30	No.Vall.Wks.	San Diego	1		17.10	DO 215946	12/1/ 21		22.07	4.44	.37
September 1921	War											
11347	WR 3317397 9/ 7	Portland	S. F.	24	3.75	90.00	FD 560456	2/ 13/22	26.96	647.04	557.04	
21542	3317402 9/ 8	S. F.	Vancouver,Wn.	8	4.13	33.04	FD 560309	2/ 11/22	27.44	219.52	186.48	
	3446863 9/20	Nogales	El Paso	4	18.39	73.56	"	"	18.96	75.84		2.88
21650	3106388 9/28	S. F.	Red Bluff,Cal.	2	60.18	120.36	FD 568091	2/ 17/22	84.48	167.00	43.92	3.52
October 1921	Navy											
12003	R 1411438 10/3	San Diego	Phoenix	1		19.02	DO 284299	2/ 21/22		25.31	5.70	.57
	War											
12154	WR 3100407 10/18	Oakland	Tacoma	24	6.16	147.84	FD 568688	3/ 14/22	32.38	777.84	630.00	4.56
12412	3100416 10/24	S. F.	Seattle	2	7.36	14.72	FD 567053	3/ 6/ 22	33.94	67.88	53.16	.46
	3340532 10/27	"	San Diego	1	17.39	34.78	"	"	22.19	44.38	9.56	1.00
November 1921	War											
12496	3317631 11/ 4	Portland	S. F.	24	3.75	90.00	FD 568272	3/10/ 22	26.96	647.04	557.04	
12547	3446839 11/ 1	Nogales	El Paso	5	18.39	91.95	FD 569389	3/ 8/ 22	18.96	94.80		2.85
12658	3100642 11/ 9	S. F.	Tacoma	13	6.16	80.08	"	"	32.38	418.68	338.53	2.47
12772	3439015 11/16	Yuma	San Diego	5	10.34	51.70	FD 568266	3/10/ 22	16.15	80.75	27.55	1.80
	3439017 11/18	"	"	2	10.34	20.68	"	"	16.15	32.30	11.02	.80
	Marine											
12966	R 177535 11/21	No.Vall.Wks.	Kansas City	2	42.44	84.88	MC 6070	1/ 10/22	63.60	127.20	39.70	2.88
	War											
12811	WR 3100478 11/29	Reno	S. F.	5	9.95	49.75	FD 571581	3/ 23/22	10.78	53.90		1.55
12813	3439028 11/26	Yuma	San Diego	2	10.34	20.68	"	"	16.15	32.30	11.02	.80
12914	3100476 11/28	S. F.	Carson City	1	11.75	35.25	FD 635580	5/ 1/ 22	12.96	36.18		.93
December 1921	Navy											
13013	R 1411249 12/ 3	San Diego	Phoenix	1		19.02	DO 289241	4/ 12/22		25.31	5.70	.57
13113	1787223 12/ 9	No.Vall.Wks.	Bakersfield	2	8.85	17.70	DO 288767	4/ 7/ 22	10.44	20.88	2.64	.24
	1787227 12/10	Bakersfield	No.Vall.Wks.	3	8.85	26.55	"	"	10.44	31.32	3.96	.33
Totals				167		1,729.88				4,231.81	2,948.34	49.65

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 30

(Covers items originally billed at net military fares with protest shown on face of bill)

Number and date of original bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 35
November 1921	War											
13143	WR 3317646 12/16	Portland	Monterey	4	6.92	27.68	FD 571698	1/ 24/22	30.60	123.80	94.68	.84
13179	3106518 12/22	Monterey	S. F. & ret.	2 R.T.	7.70	15.40	FD 623249	4/ 13/22	8.88	17.76	2.36	
	3106519 "	"	S. F.	3	3.85	11.55	"	"	4.44	13.32	1.77	
	3317671 12/25	Portland	"	21	3.75	78.75	"	"	26.96	566.16	487.41	
13469	3317673 12/29	S. F.	Vancouver Wn.	7	4.12	28.84	FD 625331	4/ 20/22	27.44	192.08	163.24	
January 1922	War											
13849	WR 3100772 1/ 28	S. F.	Red Bluff	1		3.44	FD 625573	4/ 21/22		7.20	3.76	
	3100773 1/ 29	Red Bluff	S. F.	2	3.44	6.88	"	"	7.20	14.40	7.52	
13960	3100777 1/ 31	S. F.	La Cross, Wis.	2	43.51	87.02	FD 624773	4/ 17/22	100.11	200.22	113.20	
February 1922	War											
14185	WR 3149809 2/ 14	L. A.	American Lake	2	14.75	29.50	"	"	45.53	91.06	60.64	.92
March 1922	War											
14331	3157518 3/ 7	S. F.	Washington, D.C.	6	81.47	488.82	FD 638329	5/ 11/22	106.18	637.08	133.14	15.12
14578	3106521 3/14	Monterey	S. F.	2	3.85	7.70	FD 638575	5/ 12/22	4.44	8.88	1.18	
	3317738 3/ 8	Portland	"	2	3.75	7.50	"	"	26.96	53.92	46.42	-
14464	3132746 3/13	S. F.	Spokane	2	11.69	23.38	"	"	43.55	87.10	63.00	.72
	3317720 "	"	Vancouver, Wn.	1		4.12	"	"	27.44	27.44	23.32	
14493	3317743 3/20	Portland	S. F.	29	3.75	108.75	FD 641881	5/ 23/22	26.96	781.84	673.09	
14895	3317747 3/23	S. F.	Vancouver, Wn.	8	4.12	32.96	FD 641720	5/ 22/22	27.44	219.52	186.56	
	3446866 3/30	Nogales	El Paso	14	18.39	257.46	"	"	18.96	265.44		7.98
	Navy											
14909	N 1421325 3/23	San Diego	Ft. Bliss, Tex.	1		32.71	DO 295527	6/ 27/22		39.00	5.28	1.01
May 1922	War											
15424	WR 3106572 5/ 2	Monterey	S. F.	5	3.85	19.25	FD 648788	6/ 13/22	4.44	22.20	2.95	
	3106573 5/ 4	S. F.	Monterey	2	3.85	7.70	"	"	4.44	8.88	1.18	
15519	3097479 5/ 9	Arcadia	"	2	13.64	27.28	FD 674356	6/ 27/22	14.34	28.68	.56	.84
	3097480 5/11	Monterey	Arcadia	1		13.58	"	"		14.28	.28	.42
15521	3317779 5/ 9	Portland	S. F.	22	3.75	82.50	FD 19261	7/ 1/ 22	26.96	593.12	510.62	
15598	3317781 5/13	S. F.	Vancouver, Wn.	6	4.12	24.72	"	"	27.44	164.64	139.92	
15845	3745962 5/26	L. A.	Lewis Springs, Ariz.	3	20.96	62.88	FD 23825	7/ 26/22	27.32	81.96	17.19	1.89
June 1922	War											
16133	3106584 6/22	Monterey	S. F.	1		3.85	FD 31324	8/ 19/22		4.44	.59	
	"	"	S. F. & Ret.	1 R.T.		5.20	"	"		6.00	.80	
July 1922	War											
16432	3172878 7/22	S. F.	Arcadia	1		12.63	FD 39495	9/ 25/22		17.64	4.41	.60
16438	3097619 7/24	San Pedro	El Paso	2	29.98	59.16	FD 36797	9/ 14/22	45.18	90.36	29.36	1.84
	3454954 7/28	Monterey	Douglas	3	36.81	110.43	"	"	43.34	130.02	16.23	3.36
TOTAL				158		1,681.84				4,307.84	2,790.66	35.34

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 11

(Covers items originally billed at net military fares with protest shown on face of bill)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service		Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 3%
August 1922	War												
P 16766	W 3057684	8/ 2	San Pedro	S. F.	1		13.13	FD 39121	9/ 21/22		27.82	4.28	.41
16825	3057698	8/ 5	"	El Paso	5	29.56	147.90	FD 40362	9/ 28/22	45.18	225.90	73.40	4.60
16937	3749003	8/10	S. F.	Denver	1		41.00	W 72924	11/26/23		57.48	15.21	1.27
	3749004	"	"	Denver & ret.	1 R.T.		47.06	"	"		64.00	16.94	
16912	3735349	8/ 8	"	El Paso	1		37.62	FD 44606	10/13/22		55.26	16.48	1.16
	3735351	"	"	"	1		37.62	"	"		55.26	16.48	1.16
17015	3188901	8/19	San Pedro	Columbus N.M.	2	30.66	61.32	FD 160006	1/ 22/23	37.28	74.56	11.34	1.90
17017	3735426	8/17	S. F.	Rantoul, Ill.	1		56.59	FD 49842	10/27/22		80.38	22.20	1.59
	3735427	"	"	"	1		56.59	"	"		80.38	22.20	1.59
17022	2877259	8/15	San Pedro	El Paso	2	29.58	59.16	W 72924	11/28/23	45.18	90.36	29.36	1.84
	2877401	8/17	Colton	"	2	26.31	52.62	"	"	41.94	83.88	29.64	1.62
17058	3172919	8/23	Arcadia	Lenterey	2	13.64	27.28	FD 111550	12/16/22	14.34	28.68	.56	.84
17152	3754451	8/24	S. F.	Denver	2	41.00	82.00	W 70158	2/ 28/23	57.48	114.96	30.42	2.54
	3754453	"	"	"	2	41.00	82.00	"	"	57.48	114.96	30.42	2.54
September 1922	War												
17376	3188923	9/12	San Pedro	San Antonio	3	47.25	141.75	W 69521	1/ 18/23	61.35	184.05	37.92	4.38
	3749066	"	S. F.	Denver & ret.	1 R.T.		76.09	"	"		103.48	27.39	
	3749067	"	"	Denver	1		41.00	"	"		57.48	15.21	1.27
17380	3752381	9/14	"	Ft. Crook, Neb.	1		45.11	FD 158992	1/ 18/23		64.53	18.02	1.40
	3752382	9/15	"	"	1		45.11	"	"		64.53	16.02	1.40
17410	3752418	9/18	"	Arcadia	1		12.83	W 69793	1/ 31/23		17.64	4.41	.40
	3752420	9/19	L. A.	S. F.	1		12.38	"	"		17.04	4.28	.38
	3752421	"	"	"	1		12.38	"	"		17.04	4.28	.38
17411	2242277	9/20	Nogales	San Pedro	1		21.38	FD 111550	12/16/22		27.90	5.86	.65
	2242279	9/21	San Pedro	Nogales	2	21.38	42.76	"	"	27.90	55.80	11.72	1.32
October 1922	War												
17707	3178943	10/ 5	Arcadia	San Antonio	2	45.94	91.88	FD 156992	1/ 18/23	60.02	120.04	25.32	2.84
17706	3752486	"	S. F.	El Paso	1		37.62	"	"		55.26	16.48	1.16
17753	3752511	10/10	"	Marysville	1		3.63	FD 158792	1/ 17/23		4.80	1.17	
17806	3752496	10/19	"	Ft. Sill, Okla.	2	50.88	101.76	W 70906	5/ 5/ 23	68.01	136.02	31.12	3.14
	3752497	"	"	"	2	50.88	101.76	"	"	68.01	136.02	31.12	3.14
	Marine												
17820	M 196239	10/ 9	Stockton	San Diego	3	14.82	44.46	MC 9346	12/13/22	19.67	59.01	13.23	1.32
	War												
17914	WQ 3752584	10/19	S. F.	Ft. Riley, Kans.	1		41.70	FD 112048	12/20/22		63.75	20.76	1.29
	3752585	10/20	"	"	1		41.70	"	"		63.75	20.76	1.29
16028	2979000	10/24	San Pedro	Douglas, Ariz.	4	23.97	95.88	FD 157963	1/ 16/23	30.38	121.52	22.72	2.92
November 1922	War												
16148	2877527	11/ 1	L. A.	El Paso	2	31.43	62.86	FD 158792	1/ 17/23	38.22	76.44	11.64	1.94
	2877531	11/2	"	"	2	31.43	62.86	"	"	38.22	76.44	11.64	1.94
18184	3188958	11/ 9	San Pedro	Fresno	1		6.27	FD 157963	1/ 16/23		10.86	4.40	.19
	3188960	11/12	Fresno	San Pedro	1		6.27	"	"		10.86	4.40	.19
16298	3752512	10/11	Marysville	S. F.	1		3.63	FD 158792	1/ 17/23		4.80	1.17	
	3752513	"	"	"	1		3.63	"	"		4.80	1.17	
18406	3341600	11/24	S. F.	Paso Robles	1		7.09	FD 158992	1/ 18/23		7.68	.59	
	3341603	"	Paso Robles	S. F.	2	7.09	14.18	"	"	7.68	15.36	1.18	
	3752765	11/23	Westwood	"	2	11.34	22.68	"	"	11.69	23.38		.70
18494	3769070	11/29	Tucson	Galveston, Tex.	2	45.37	90.74	FD 160006	1/ 22/23	46.77	93.54		2.80
TOTAL					69		2,093.28				2,837.70	684.91	59.51

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 12

(Covers items originally billed at net military fares with protest shown on face of bill)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Settlement Number and Date Number	Settlement Number and Date Date	Publishes Tariff Fare Per Capita	Publishes Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 3%
December 1922	War											
P 18643	WQ 3152879 12/12	S. F.	Monterey	2	3.85	7.70	FD 160069	1/ 23/23	4.44	8.88	1.18	
	3152880 "	Monterey	S. F.	1		3.85	"	"		4.44	.59	
18746	3157840 12/15	S. F.	Reno	1		9.95	FD 164214	2/ 6/ 23		10.26		.31
	3157842 12/20	Reno	S. F.	2	9.95	19.90	"	"	10.26	20.52		.62
	3169011 12/13	San Pedro	Monterey	2	13.85	27.70	"	"	14.46	28.92	.36	.86
	3189012 12/15	Monterey	San Pedro	1		13.85	"	"		14.46	.18	.43
	3752920 12/19	Salinas	S. F.	2	3.55	7.10	"	"	4.14	8.28	1.18	
	3752921 "	S. F.	Salinas	1		3.55				4.14	.59	
18806	3189025 12/16	San Pedro	San Antonio	2	53.86	107.72	FD 394473	12/15/23	61.35	122.70	11.64	3.34
18806A	3189029 12/15	"	American Lake	2	15.51	31.02	FD 223053	5/ 23/23	46.31	92.62	80.64	.96
January 1923	War O											
19001	3157857 1/ 4	S. F.	Washington, D.C.	3	81.46	244.38	FD 166093	2/ 17/23	106.18	318.54	66.60	7.56
191°C	2301950 1/21	Nogales	El Paso	3	18.39	55.17	FD 169546	3/ 1/ 23	18.96	56.88		1.71
	Marine											
19237	M 205701 1/15	Benicia	Portland	2	2.61	5.22	MC 13653	3/ 21/23	25.76	51.52	46.30	
	205703 1/17	Portland	No.Vall.Whf.	3	2.82	8.46	"	"	26.06	78.18	69.72	
	205727 1/27	No.Vall.Whf.	Portland	2	2.02	5.64	"	"	26.06	52.12	46.48	
	205729 1/29	Portland	No.Vall.Whf.	3	2.82	8.46	"	"	26.06	78.18	69.72	
February 1923	War											
19606	WQ 3753345 2/15	S. F.	L. A.	1		12.38	FD 213765	4/ 11/23		17.04	4.28	.38
March 1923	War											
19925	2301967 3/13	Nogales	El Paso	2	18.39	36.78	FD 219262	5/ 5/ 23	18.96	37.92		1.14
	Marine											
19971	M 205771 3/17	No.Vall.Whf.	Fresno	1		6.40	MC 15766	5/11/ 23		6.60		.20
	205772 "	Fresno	No.Vall.Whf.	2	6.40	12.80	"	"	6.60	13.20		.40
20171	205782 3/31	No.Vall.Whf.	Denver	2	40.95	81.90	MC 12533	5/18/23	57.66	115.32	30.86	2.54
April 1923	War											
20372	WQ 3157957 4/10	S. F.	Carson City	1		11.75	FD 222476	5/28/23		12.06		.31
May 1923	Marine											
20754	M 214716 5/12	No.Vall.Whf.	Portland	2	2.82	5.64	MC 17570	6/26/23	26.06	52.12	46.48	
20853	214720 5/14	Portland	No.Vall.Whf.	3	2.82	8.46	MC 16144	7/ 12/23	26.06	78.18	69.72	
	War											
20892	WQ 2713256 5/17	Nogales	El Paso	7	16.47	115.29	FD 295976	7/ 23/23	16.98	118.86		3.57
June 1923	War											
21144	Wo 3455125 6/ 5	Monterey	Steilacoom, Wn.	2	10.06	20.12	FD 5531	1/ 11/24	35.63	71.26	51.14	
TOTAL				55		871.19				1,473.90	577.68	24.33

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920, TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 13

(Covers items originally billed at net military fares with protest shown on face of bill)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 3%
June 1923	Marine											
P 21419	M 214762 6/28	No.Vall.Whf.	Portland	2	2.82	5.64	MC 13729	8/ 29/23	26.06	52.12	46.48	
	214765 6/30	Portland	No.Vall.Whf.	3	2.82	8.46	"	"	26.06	78.18	69.72	
July 1923	War											
21551	WA 3228930 7/ 7	S. F.	Colton & ret.	2 R.T.	15.53	31.06	FD 4964	1/ 8/ 24	21.50	43.00	11.94	
	3228933 "	Colton	S. F.	2	13.82	27.64	"	"	19.14	38.28	10.64	
21773	3794091 7/19	S. F.	Milwaukie, Ore.	1		3.83	FD 306093	9/ 6/ 23		27.23	23.40	
	3794092 7/21	Portland	S. F.	1		3.75	"	"		26.96	23.21	
August 1923	Marine											
22033	M 214795 8/ 4	No.Vall.Whf.	Portland	2	2.82	5.64	MC 19220	9/ 13/23	26.06	52.12	46.48	
	214797 8/ 6	Portland	No.Vall.Whf.	3	2.82	8.46	"	"	26.06	78.18	69.72	
	War											
22271	WQ 3229305 8/15	S. F.	Seattle	1		7.59	FD 399218	2/ 2/ 24		33.54	25.95	
	3229307 "		Vancouver, Wn.	1		4.12	"	"		27.44	23.32	
TOTAL				18		106.19				457.05	350.86	

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923, INCLUSIVE

Sheet No.16

(Covers items originally billed at tariff charges, returned by Disbursing Officer and restated at net fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Requisition Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at which Settlement was made Per Capita	Net Fare at which Settlement was made Total Amount	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 5 or 3%
November 1920	Marine											
P 5701	M 133214 11/ 2	No.Vallejo Whf.	San Diego	1		17.42	(M 54638	4/12/21		21.83	4.41	
6090	116149 11/26	L. A.	No.Vallejo Whf.	1		12.27	(M 9501	12/27/23		16.62	4.35	
December 1920	Marine											
6259	M 116202 12/ 1	Portland	No.Vallejo Whf.	1		2.82	(M 54638 (M 9501	12/27/23		26.06	23.24	
January 1921	Marine											
6850	M 138608 1/ 3	Portland	S. F.	1		3.75	M 55492	5/ 2/21		26.96	23.21	
6984	138626 1/11	Eugene	Portland	1		.03	"	"		4.47	4.44	
	Navy											
7054 A	M 1410728 1/ 3	San Diego	Douglas	2	28.61	57.22	DO 271614	10/31/21	30.60	61.20	3.98	
7176	1410731 1/15	Tucson	San Diego	5	21.90	109.50	DO 271798	11/ 1/21	23.76	118.80	6.00	3.30
7344 A	1410741 1/22	L. A.	Phoenix	1		14.61	DO 274821	11/26/21		20.76	5.70	.45
	Marine											
7347	M 133269 1/30	N.Vallejo Whf.	San Diego	2	16.90	33.80	DO 279976	1/13/22	21.83	43.66	8.82	1.04
February 1921	Navy											
7399	M 1615256 2/ 4	Tucson	San Pedro	6	17.66	105.96	DO 272513	11/ 7/21	23.94	143.64	34.02	3.66
7534	1615254 2/ 7	San Pedro	Tucson	2	17.66	35.32	"	"	23.94	47.88	11.34	1.22
7611	1410775 2/11	Tucson	San Diego	2	21.90	43.80	DO 281438	1/26/22	28.31	56.62	11.44	1.38
March 1921	Navy											
8012	M 1410871 3/10	No.Vallejo Whf.	San Diego	2	17.06	34.12	DO 268162	10/ 1/21	21.83	43.66	8.82	.72
8013	1545789 3/ 5	" " "	Ft.Russell,Wyo.	1		42.01	DO 272678	11/ 8/21		52.98	9.67	1.30
	Marine											
8024	M 133285 3/ 8	No.Vallejo Whf.	San Diego	2	17.06	34.12	DO 271262	10/28/21	21.83	43.66	8.82	.72
8139	133289 3/12	" " "	"	2	17.06	34.12	DO 267781	9/29/21	21.83	43.66	8.82	.72
8182	138178 3/21	L. A.	No.Vallejo Whf.	1		12.27	(MC 1199	8/24/21		16.68	4.41	
	138179 "	"	" " "	1		12.27	(M 9501	12/27/23		16.68	4.41	
	Navy											
8256	M 1410884 3/19	No.Vallejo Whf.	San Diego	2	17.10	34.20	DO 271614	10/31/21	21.83	43.66	8.82	.64
	Marine											
8263	M 133294 3/22	No.Vallejo Whf.	San Diego	2	17.06	34.12	DO 267781	9/29/21	21.83	43.66	8.82	.72
8324 A	138654 3/25	Portland	No.Vallejo Whf.	1		2.82	MC 1199	8/25/21		26.06	23.24	
April 1921	Navy											
8653	M 1410922 4/13	No.Vallejo Whf.	San Diego	2	16.90	33.80	DO 271798	11/ 1/21	21.83	43.66	8.82	1.04
8785	1410918 4/14	Tucson	"	3	21.90	65.70	"	"	28.31	84.93	17.19	2.04
TOTAL				44		776.05				1067.79	252.79	18.95

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921, INCLUSIVE

Sheet No. 15

(Covers items originally billed at tariff charges, returned by Disbursing Officer and restated at net fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey		Number of Passengers	Net Fare at which Settlement was made		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Per Capita	Total Amount	Land Grant	3%
May 1921	Navy											
P 9190	N 1410945 5/12	No.Vallejo Whf.	San Diego	1		17.07	DO 268162	10/ 1/21		21.83	4.28	.48
	Marine											
9199	M 133326 5/12	No.Vallejo Whf.	San Diego	2	17.06	34.12	DO 267993	9/30/21	21.83	43.66	8.56	.98
June 192	Marine											
9798	M 112066 6/14	S. F.	San Diego	2	17.39	35.82	(MC 4222 (M 9501	11/21/21 12/27/23	22.19	44.38	8.56	
	Navy											
9986	M 1527811 6/29	L. A.	S. F.	2	12.38	24.76	DO 280693	1/19/22	17.04	34.08	8.56	.76
July 1921	Marine											
10362	M 133350 7/11	No.Vallejo Whf.	San Diego	2	17.10	34.20	DO 283505	2/14/22	21.83	43.66	8.56	.90
December 1921	Marine											
13403	M 177372 12/24	Benicia	Portland	2	2.25	4.50	MC 8858	4/ 3/22	25.76	51.52	47.02	
	177374 12/26	Portland	No.Vallejo Whf.	3	2.40	7.20			26.06	78.18	70.98	
TOTAL				14		157.67				317.31	156.52	3.12

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 16

(Covers items originally billed at tariff charges, and reduced to net fares by Disbursing Officer.)

Number and Date of Original Bill	Department Transportation Req. number and Date of Service	Journey		Number of Passengers	Net Fare at which Settlement was made		Deduction made from Bill		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Total	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	U.
November 1920	Navy													
P 6187	N 1492821 11/26	Vallejo	L. A.	1		41.24	P 6187	11/20	DO 241845	3/ 1/21		58.38	15.64	1.50
	Marine													
6195	M 133228 11/24	No.Vallejo Whf.	San Diego	2	16.57	33.14	6195	"	DO 235325	2/ 9/21		43.66	8.82	1.70
December 1920	Navy													
6335	N 1410638 12/ 2	Tucson	San Diego	1		22.58	6335	12/20	Do 241177	3/17/21		28.31	5.73	
	Marine													
6499	M 133252 12/14	No.Vallejo Whf.	"	2	16.57	33.14	6499	"	DO 249684	5/11/21		43.66	8.82	1.70
	Navy													
6784	N 1647609 12/30	S. F.	"	1		17.01	6784	"	N 250c13	5/17/21		22.19	4.28	.90
January 1921	Navy													
6839	N 1616C05 12/26		San Pedro	1		13.13	6839	1/21	N 262464	8/15/21		17.82	4.28	.41
May 1921	Navy													
9253	N 1681164 5/17	No.Vallejo Whf.	Elko	1		23.69	9253	5/21	DO 280693	1/19/22		24.48		.79
	1681166 5/19	Elko	No.Vallejo Whf.	1		23.69	"	"	"	"		24.48		.79
TOTAL				10		207.62						262.98	47.57	7.79

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920, TO AUGUST 31, 1923, INCLUSIVE

Sheet No. 17

(Covers items originally billed at tariff charges refund voucher issued covering alleged overpayment)

Number and Date of Original Bill	Department Transportation Req. Number and Date of service	Journey		Number of Passengers	Net Fare at which Settlement was made		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Per Capita	Total Amount	Land Grant	3%
June 1921	War											
P 9536	WQ 3340090 6/ 2	Tucson	S. F.	3	30.16	90.48	FD 520147	11/7/ 21	40.20	120.60	30.12	
9899	2548214 6/17	S. F.	San Diego	2	17.91	35.82	"	"	22.19	44.38	8.56	
9962	3317538 6/29	Portland	S. F.	14	3.75	52.50	"	"	26.96	377.44	324.94	
	3106306 6/26	S. F.	Monterey	1		3.85	"	"		4.44	.59	
TOTAL				20		182.65				546.86	364.21	

Sheet No. 18

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF GUARDS AND PRISONERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

RECAPITULATION

	NUMBER OF PASSENGERS	NET FARE AT WHICH SETTLEMENT WAS MADE TOTAL AMOUNT	PUBLISHED TARIFF FARE TOTAL AMOUNT	BALANCE DUE	
				LAND GRANT	3%
Sheet No. 1	117	$ 1,555.53	$ 2,951.69	$ 1,390.26	1.50
" " 2	109	1,484.22	2,486.83	1,199.90	2.71
" " 3	118	1,455.25	2,383.67	920.63	7.79
" " 4	108	1,062.34	2,366.88	1,303.18	1.36
" " 5	104	1,358.34	2,363.59	1,003.43	1.32
" " 6	97	1,716.55	2,598.71	866.71	19.45
" " 7	21	808.05	1,179.44	346.70	24.69
" " 8	16	249.06	319.39	70.33	
" " 9	167	1,729.88	4,817.87	3,042.34	45.65
" " 10	158	1,681.84	4,507.84	2,750.66	35.34
" " 11	69	2,093.28	2,837.70	684.91	59.51
" " 12	55	871.19	1,473.20	577.68	24.33
" " 13	12	106.19	457.05	350.86	
" " 14	46	776.05	1,047.79	252.79	18.95
" " 15	14	157.67	317.31	156.52	3.12
" " 16	10	207.62	262.98	47.57	7.99
" " 17	20	182.65	546.86	364.21	
GRAND TOTAL	1,245	$ 17,500.61	$ 33,119.80	$ 15,368.68	249.51

RESERVE OFFICERS

Sheet No. 1

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF RESERVE OFFICERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at tariff charges, paid by Disbursing Officer and subsequently reduced by Gen.Acctg.Office by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req.Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date (Settlement Protested)		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	35%
JUNE 1921	WAR													
P 9961	WQ 2722920 6/25	Los Angeles	San Francisco	1		12.38	17275 etc.	9/22	W 69930	2/20/23		17.04	4.28	.38
	3057373 6/22	"	"	1		12.38	"		"	"		17.04	4.28	.38
	3058929 6/30	"	"	12	12.38	148.56	"		"	"	17.04	204.48	51.36	4.56
	3058931 "	"	"	1		12.38	"		"	"		17.04	4.28	.38
	3058933 "	Long Beach	"	2	13.13	26.26	"		"	"	17.82	35.64	8.56	.82
	3058935 "	Pasadena	"	2	12.71	25.42	"		"	"	17.52	35.04	8.84	.78
10068	3058992 "	Oakland	Camp Lewis	1		6.10	"		"	"		31.42	25.13	.19
TOTAL				20		243.48						357.70	106.73	7.49

RESERVE OFFICERS (Continued)

Sheet No.2

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF RESERVE OFFICERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Disbursing Officer by deduction from other bills.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made: Per Capita	Net Fare At Which Settlement Was Made: Total Amount	Deduction Made From Bill: Number	Deduction Made From Bill: Date	Settlement Number and Date: Number	Settlement Number and Date: Date	Published Tariff Fare: Per Capita	Published Tariff Fare: Total Amount	Balance Due: Land Grant	Balance Due: 3%
AUGUST 1922	WAR													
P 17061	WQ 3454978 8/23	Del Monte	Los Angeles	1		13.58	20735	5/23	FD 293698	7/14/23		13.74	.16	
	3454980 8/26	"	"	1		13.58	"	"	"	"		13.74	.16	
	3454982 8/25	"	Berkeley	1		4.19	"	"	"	"		4.86	.67	
	3454984 "	"	"	1		4.19	"	"	"	"		4.86	.67	
	3454985 8/26	Monterey	San Francisco	1		3.85	"	"	"	"		4.44	.59	
	3454986 8/25	Del Monte	Sacramento	1		6.79	"	"	"	"		7.38	.59	
	3454987 8/26	"	Placerville	1		9.68	"	"	"	"		10.32	.64	
	3454988 8/27	Monterey	San Francisco	1		3.85	"	"	"	"		4.44	.59	
	3454989 8/25	Del Monte	Los Angeles	1		13.58	"	"	"	"		13.74	.16	
17062	3454992 8/26	"	Richmond	1		4.12	"	"	"	"		4.74	.62	
	3454995 8/25	"	San Francisco	1		3.86	"	"	"	"		4.44	.58	
	3454996 8/27	San Francisco	Montague	1		3.63	"	"	"	"		12.72	9.09	
	3454997 8/26	Del Monte	Oakland	1		3.60	"	"	"	"		4.20	.60	
	3454998 "	"	San Francisco	1		3.86	"	"	"	"		4.44	.58	
	3455001 "	Monterey	Long Beach	1		14.29	"	"	"	"		14.46	.17	
	3455002 "	Del Monte	Alameda	1		3.55	"	"	"	"		4.14	.59	
	3455003 8/25	"	San Francisco	1		3.86	"	"	"	"		4.44	.58	
	3455004 8/26	"	Oakland	1		3.60	"	"	"	"		4.20	.60	
TOTAL				18		117.66						135.30	17.64	

RESERVE OFFICERS Continued)

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF RESERVE OFFICERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at tariff charges and reduced to net fares by General Accounting Office. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made Per Capita	Net Fare At Which Settlement Was Made Total Amount	Deduction Made From Bill Number	Deduction Made From Bill Date	Settlement Number and Date (Settlement Protested) Number	Settlement Number and Date (Settlement Protested) Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 3%
JULY 1923	WAR													
P 21618	WQ 3749303 7/ 6	Riddle	Seattle	1		3.87	21618	7/23	W 74067	3/12/24		14.76	10.89	
	3749307 "	"	"	1		3.87	"	"	"	"		14.76	10.89	
21767	3455153 7/20	Del Monte	San Francisco	1		3.84	P 21767	"	W 74312	3/29/24		4.44	.60	
	3455154 7/21	"	Los Angeles	1		13.56	"	"	"	"		13.74	.18	
	3455155 7/20	"	"	1		13.56	"	"	"	"		13.74	.18	
	3455156 7/21	"	So Pasadena	1		13.42	"	"	"	"		14.10	.27	.41
	3455157 7/20	"	Los Angeles	1		13.56	"	"	"	"		13.74	.18	
	3455161 7/21	"	Oakland	1		3.60	"	"	"	"		4.20	.60	
	3455163 7/20	"	Los Angeles	1		13.56	"	"	"	"		13.74	.18	
	3455167 7/21	"	Fresno	1		8.73	"	"	"	"		9.30	.57	
	3455169 "	"	Dallas	1		8.03	"	"	"	"		29.37	21.34	
	3455170 "	"	Los Angeles	1		13.56	"	"	"	"		13.74	.18	
	3455172 7/20	"	Davis	1		6.61	"	"	"	"		7.20	.59	
	3455173 7/21	"	Santa Ana	1		14.35	"	"	"	"		14.94	.18	.41
	3455174 "	"	San Francisco	1		3.84	"	"	"	"		4.44	.60	
	3455202 "	"	Berkeley	1		3.96	"	"	"	"		4.56	.60	
	3455203 7/22	"	Chowchilla	1		7.41	"	"	"	"		7.98	.57	
	3455204 7/20	"	Alhambra	1		13.75	"	"	"	"		14.04	.29	
	3455206 7/21	"	San Francisco	1		3.84	"	"	"	"		4.44	.60	
	3455207 "	"	Los Angeles	1		13.56	"	"	"	"		13.74	.18	
	3455208 "	"	Berkeley	1		3.96	"	"	"	"		4.56	.60	
	3455213 7/20	"	San Francisco	1		3.84	"	"	"	"		4.44	.60	
	3455215 7/21	"	Lindsay	1		10.89	"	"	"	"		13.62	2.73	
	3455216 "	"	Whittier	1		14.30	"	"	"	"		14.46	.16	
	3455217 "	"	Oakland	1		3.60	"	"	"	"		4.20	.60	
	3455221 "	"	San Francisco	1		3.84	"	"	"	"		4.44	.60	
21768	3455222 "	"	Bakersfield	1		10.94	21768	"	W 74086	3/13/24		13.20	1.92	.34
	3455223 "	"	San Francisco	1		3.84	"	"	"	"		4.44	.60	
	3455225 "	"	Los Angeles	1		13.56	"	"	"	"		13.74	.18	
	3455252 "	"	San Jose	1		2.11	"	"	"	"		2.70	.59	
	3455253 "	"	Los Angeles	1		13.56	"	"	"	"		13.74	.18	
21769	3455250 "	"	San Francisco	1		3.84	21769	"	W 74025	3/10/24		4.44	.60	
	3455257 "	"	Berkeley	1		3.96	"	"	"	"		4.56	.60	
	3455260 "	"	Redlands	1		14.43	"	"	"	"		16.20	1.32	.45
	3455266 "	"	Sacramento	1		5.90	"	"	"	"		6.42	.52	
21777	3084330 7/ 5	Glendora	Del Monte	1		14.14	21777	"	P 74024	3/10/24		14.76	.18	.44
	3228748 7/20	Los Angeles	San Francisco	1		12.38	"	"	"	"		17.04	4.28	.38
	3455201 7/21	Del Monte	"	1		3.84	"	"	"	"		4.44	.60	
	3455251 "	"	Alameda	1		3.54	"	"	"	"		4.14	.60	
	3749835 7/ 6	Bakersfield	Del Monte	1		11.28	"	"	"	"		15.36	4.08	
21778	3228993 7/21	San Francisco	Los Angeles	1		12.38	21778	"	W 74065	3/12/24		17.04	4.28	.38
21779	3455262 "	Monterey	Covina	1		14.13	21779	"	W 74066	3/12/24		14.58	.45	
21846	3749830 7/ 2	Alameda	American Lake	1		6.42	21846	"	W 74068	3/12/24		31.73	25.11	.20
	3806015 7/ 7	Gervais	"	1		2.76	"	"	"	"		6.06	3.30	
21883	3084354 7/ 8	Pasadena	Del Monte	1		13.54	21883	"	W 74313	3/29/24		14.22	.26	.42
	3084307 7/ 6	Whittier	"	1		14.30	"	"	"	"		14.46	.16	
	3228725 7/27	Roseburg	San Francisco	1		3.69	"	"	"	"		19.82	16.13	
	3228733 "	Dallas	"	1		4.28	"	"	"	"		25.59	21.31	
	3228735 7/25	Los Angeles	"	1		12.38	"	"	"	"		17.04	4.28	.38
	3228738 "	"	"	1		12.38	"	"	"	"		17.04	4.28	.38
	3228740 7/21	Greenwood	"	1		15.54	"	"	"	"		16.14	.60	
	3228753 7/27	Los Angeles	"	1		12.38	"	"	"	"		17.04	4.28	.38
	3228763 7/28	"	"	1		12.38	"	"	"	"		17.04	4.28	.38
	3228783 7/25	Springbrook	"	1		4.68	"	"	"	"		27.89	23.21	
	3228870 7/ 5	Bartells	Del Monte	1		14.18	"	"	"	"		14.34	.16	
	3084349 7/ 8	Alhambra	"	2		13.81	"	"	"	"		14.10	.29	
21884	3229038 7/26	Los Angeles	San Francisco	1		12.38	21884	"	74064	3/12/24		17.04	4.28	.38
	3229069 7/28	Pasadena	"	1		12.78	"	"	"	"		17.52	4.35	.39
	3455254 7/23	San Francisco	Wood	1		3.60	"	"	"	"		11.70	8.10	
	3455272 "	"	Dunsmuir	1		3.57	"	"	"	"		10.74	7.17	
	3749866 7/ 6	Dallas	Del Monte	1		7.75	"	"	"	"		30.03	22.28	
Totals				61		569.54						783.03	189.77	5.72

RESERVE OFFICERS (Continued)

Sheet No. 4

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF RESERVE OFFICERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at tariff charges and reduced to net fares by general Accounting Office. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date (Settlement Protested)		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	3%
	WAR													
JULY 1923														
21885	WQ 3084342 7/ 7	Redonde Beach	Del Monte	1		13.91	21885	9/23	W 74069	3/12/24		14.52	.18	.43
21967	3455255 9/21	Del Monte	Corte Madera	1		4.32	21967	"	W 74087	3/13/24		4.92	.60	
	3455256 "	"	Murrietta	1		17.78	"	"	"	"		18.47	.53	.16
	3455258 "	"	Mill Valley	1		4.32	"	"	"	"		4.92	.60	
	3455261 "	"	San Diego	1		18.71	"	"	"	"		18.89	.18	
	3455263 "	"	Escondido	1		17.68	"	"	"	"		17.86	.18	
21968	3455160 "	"	San Diego	1		18.71	21968	"	W 74314	3/29/24		18.89	.18	
	3455165 "	"	"	1		18.71	"	"	"	"		18.89	.18	
	3455166 "	"	Sonora	1		9.92	"	"	"	"		9.48	.56	
	3455168 "	"	Walla Walla	1		15.27	"	"	"	"		39.16	23.70	.19
	3455175 "	"	San Diego	1		18.71	"	"	"	"		18.89	.18	
	3455205 "	"	Eureka, Calif.	1		13.24	"	"	"	"		18.84	.60	
	3455210 "	"	San Diego	1		18.71	"	"	"	"		18.89	.18	
	3455271 9/24	San Francisco	Lewistown, Mont.	1		37.74	"	"	"	"		60.95	23.21	
TOTAL				14		231.73						283.57	51.06	.78

RESERVE OFFICERS (Continued)

Sheet No. 5

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF RESERVE OFFICERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at gross fares, returned by Disbursing Officer, restated at net military fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made: Per Capita	Net Fare At Which Settlement Was Made: Total Amount	Deduction Made From Bill: Number	Deduction Made From Bill: Date	Settlement Number and Date: Number	Settlement Number and Date: Date	Published Tariff Fare: Per Capita	Published Tariff Fare: Total Amount	Balance Due: Land Grant	Balance Due: 3%
AUGUST 1922	WAR													
P 17059	WQ 3377843 8/26	Sacramento	Los Angeles	1		11.50			FD 47517	10/25/22		16.26	4.40	.36
	3377844 8/25	"	"	1		11.50			"	"		16.26	4.40	.36
	3377845 "	"	"	1		11.50			"	"		16.26	4.40	.36
	3377846 8/27	"	"	1		11.50			"	"		16.26	4.40	.36
17154	3377839 8/24	"	Bellevue, Ida.	1		42.95			"	"		44.28		1.33
	3377841 8/25	"	San Diego	1		16.52			"	"		21.41	4.40	.49
	3377842 8/26	"	Deer Lodge, Mont.	1		47.35			"	"		48.81		1.46
SEPTEMBER 1922														
17304	3127908 9/ 8	Del Monte	Los Angeles	1		13.58			"	"		13.74	.16	
JULY 1923														
21969	3455273 7/23	"	San Diego	1		18.19	P 21969	7/23	FD 7547	1/21/24		18.89	.16	.54
AUGUST 1923														
22123	3229206 8/ 6	San Francisco	Pasadena	1		12.73	P 22123	8/23	FD 7547	"		17.52	4.41	.38
	3229208 "	"	Los Angeles	1		12.38	"	"	"	"		17.04	4.28	.38
	3229210 "	"	"	1		12.38	"	"	"	"		17.04	4.28	.38
	3229211 "	"	El Segundo	1		12.98	"	"	"	"		17.64	4.28	.38
	3229212 "	"	Roseburg	1		3.69	"	"	"	"		19.82	16.13	
	3229213 "	"	Los Angeles	1		12.38	"	"	"	"		17.04	4.28	.38
	3229214 "	"	Dallas	1		4.27	"	"	"	"		25.59	21.32	
	3229220 "	"	Los Angeles	1		12.38	"	"	"	"		17.04	4.28	.38
	3229221 "	"	Owensmouth	1		15.56	"	"	"	"		16.14	.58	
22124	3229222 "	"	Springbrook	1		4.28	P 22124	8/23	FD 7547	"		26.73	22.45	
	3229223 "	"	Los Angeles	1		12.38	"	"	"	"		17.04	4.28	.38
	3455328 8/ 8	Monterey	"	1		13.52	"	"	"	"		13.68	.16	
	3749825 6/19	Weed	Del Monte	1		6.65	"	"	"	"		14.88	8.23	
22185	3229207 8/ 8	San Francisco	Helena	1		18.49						53.32	34.83	
	3229209 8/11	"	San Diego	1		17.39						22.19	4.28	.52
	3229224 8/10	"	Great Falls	1		33.65						56.86	23.21	
	3229225 "	"	Layton, Utah	1		35.15						36.24		1.09
	3229226 "	"	Lewistown, Mont.	1		37.74						60.95	23.21	
	3229228 8/ 9	"	Melba	1		21.03						44.89	23.86	
	3229268 8/12	"	Craig	1		30.35						58.75	28.40	
22310	3455159 8/20	Del Monte	Los Angeles	1		13.58	P 22310	8/23	FD 7547	"		13.74	.16	
	3473192 8/23	"	San Francisco	1		3.84	"	"	"	"		4.44	.60	
TOTAL				31		531.39						800.75	259.83	9.53

RESERVE OFFICERS (Continued)

Sheet No. 6

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF RESERVE OFFICERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921 INCL.

(Covers items originally billed at tariff charges, refund voucher issued covering alleged overpayment.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made: Per Capita	Net Fare At Which Settlement Was Made: Total Amount	Deduction Made From Bill: Number	Deduction Made From Bill: Date	Settlement Number and Date: Number	Settlement Number and Date: Date	Published Tariff Fare: Per Capita	Published Tariff Fare: Total Amount	Balance Due: Land Grant	Balance Due: 3%
JUNE 1921	WAR													
P 9777	WQ 3107177 6/14	Corvallis	Camp Knox, Ky.	1		54.08			FD 520147	11/ 7/21		93.61	38.20	1.33
9778	3416144 6/ 9	Eugene	Camp Lewis	1		2.80			" "	"		9.12	6.32	
	3416145 "	"	"	1		2.80			" "	"		9.12	6.32	
9833	2305167 6/15	Tucson	Monterey	1		30.44			" "	"		36.90	5.83	.63
	2305168 "	"	"	1		30.44			" "	"		36.90	5.83	.63
	3107252 6/14	Corvallis	"	17	7.50	127.50			" "	"	28.31	481.27	353.77	
	3107254 "	"	San Francisco	13	4.14	53.82			" "	"	24.47	318.11	264.29	
TOTAL				35		301.88						985.03	680.56	2.39

RESERVE OFFICERS (Concluded)

Sheet No. 7

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF RESERVE OFFICERS

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

RECAPITULATION

	NUMBER OF PASSENGERS	NET FARE AT WHICH SETTLEMENT WAS MADE TOTAL AMOUNT	PUBLISHED TARIFF FARE TOTAL AMOUNT	BALANCE DUE	
				LAND GRANT	5 OR 3 %
Sheet No. 1	20	$ 243.48	$ 357.70	$ 106.73	7.49
" " 2	18	117.66	135.30	17.64	
" " 3	61	549.54	783.03	239.77	5.72
" " 4	14	231.73	283.57	51.06	.98
" " 5	31	531.39	800.75	259.81	9.53
" " 6	35	301.88	985.03	680.56	2.59
GRAND TOTAL	179	$ 1,973.68	$ 3,345.38	$ 1,345.59	26.11

NAVY NURSES

Sheet No. 1

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF NAVY NURSES

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at tariff charges, paid by Disbursing Officer as billed and subsequently reduced by Disbursing Officer by deduction from other bills.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey		Number of Passengers	Net Fares At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	5%
NOVEMBER 1920	NAVY													
P 6186	M 805258 11/29	Mo Vallejo Wharf	Gulfport, Miss.	1		62.75	7232	1/21	DO 239360	3/ 9/21		82.10	17.35	2.00
NOVEMBER 1922														
Cash fare	5151 & 58470	San Francisco	San Diego	1		17.91	18159	11/22	DO 118746	5/ 5/23		22.19	4.28	

NAVY NURSES (Continued)

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF NAVY NURSES

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

(Covers items originally billed at net military fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	
November 1921	NAVY													
12782	N 1472256 11/19	San Francisco	Great Lakes, Ill.	1		59.85			DO 295427	6/26/22		82.16	22.31	
February 1922														
F 14230	1727629 2/ 5	No. Vallejo Wharf	San Pedro	1		12.66			DO 292843	5/24/22		17.46	4.41	.39
March 1922														
14907	1509457 3/30	"	Chehalis, Wn.	1		4.58			DO 295517	6/27/22		29.44	24.86	
April 1922														
15133A	1582544 4/12	"	Great Lakes, Ill.	1		59.65			N 306416	11/29/22		82.16	22.51	
	1582549 4/14	"	"	1		59.65			"	"		82.16	22.51	
June 1922														
16002	1005764 6/12	Los Angeles	No. Vallejo Whf	1		12.27			DO 310694	1/22/23		16.68	4.41	
August 1922														
17027	1569697 8/17	San Francisco	Bremerton	1		8.04			DO 307630	12/15/22		34.26	25.99	.23
October 1922														
17721	1755960 10/ 2	"	Seattle	1		7.59			DO 315489	3/27/23		33.54	25.95	
November 1922														
18265	1755958 11/10	"	"	1		7.59			DO 315054	3/21/23		33.54	25.95	
December 1922														
18722	1472492 12/ 8	San Pedro	Cleveland, O.	1		68.79			DO 316236	4/ 5/23		92.04	23.25	
18820	1472496 12/18	No Vallejo Whf	San Diego	1		17.42			DO 315995	4/ 3/23		21.83	4.41	
February 1923														
19614	1686246 2/16	San Francisco	Bremerton	1		8.27			DO 321291	6/ 1/23		34.26	25.99	
March 1923														
20040	1790795 3/15	No Vallejo Whf	San Diego	1		17.42			DO 327805	8/24/23		21.83	4.41	
April 1923														
20220	845805 4/ 3	Lemoore	San Francisco	1		8.23			DO 12423	12/18/23		8.58	.35	
20471	845812 4/20	San Francisco	San Diego	1		17.91			DO 330048	9/21/23		22.19	4.28	
May 1923														
20807	845884 5/14	No Vallejo Whf	Seattle	1		6.76			DO 4985	10/ 4/23		32.70	25.94	
20958	845886 5/10	San Pedro	No Vallejo Whf	1		13.05			DC 5439	10/ 9/23		17.46	4.41	
	845888 "	"	"	1		13.05			"	"		17.46	4.41	
June 1923														
21251	1879604 6/11	San Francisco	San Diego	1		17.91			DO 6103	10/15/23		22.19	4.28	
	1879606 "	"	"	1		17.91			"	"		22.19	4.28	
21361	1879634 6/20	No Vallejo Whf	Philadelphia	1		86.01			"	"		108.43	22.42	
	1879638 "	"	"	1		86.01			"	"		108.43	22.42	
TOTAL				22		610.62						940.99	329.75	.62

NAVY NURSES (Continued)

Sheet No. 3

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF NAVY NURSES

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

(Covers items originally billed at net military fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	
JULY 1923	NAVY													
21741	S 995915 7/12	Tucson	San Diego	1		22.48			DO 10754	12/ 1/23		28.21	5.73	
21983	988516 7/31	San Francisco	"	1		17.91			"	"		22.19	4.28	
AUGUST 1923														
P 22094	995959 8/ 7	No Vallejo Wharf	Bremerton	1		7.43			DO 6198	10/16/23		33.37	25.94	
	995961 "	"	"	1		7.43			"	"		33.37	25.94	
22171	1790490 8/ 9	"	Toledo	1		64.98			"	"		87.40	22.42	
TOTAL				5		120.23						204.54	84.31	

NAVY NURSES (Continued)

Sheet No. 4

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF NAVY NURSES

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

(Covers items originally billed at tariff charges, paid by Disbursing Officer and subsequently reduced by Gen.Acctg.Office by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req.Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date (Settlement Protested)		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	3%
APRIL 1922	NAVY													
P 8937	N 2817369 4/25	San Francisco	Le Roy, N Y.	100 lbs		12.75	P 11089	8/21	W 63557	1/24/22		16.37	3.62	
	2817385 4/28	"	Buffalo, N Y.	1.		72.16	"		"	"		96.53	22.14	2.23
	2817389 4/27	"	"	45 lbs		5.58	"		"	"		7.24	1.66	
TOTAL				1		90.49						120.14	27.42	2.23

NAVY NURSES (Continued)

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF NAVY NURSES

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921 INCLUSIVE

(Covers items originally billed at tariff charges returned by Disbursing Officer and restated at net fares with protest shown on face of bill)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	3%
MARCH 1921	NAVY													
P 8261	N 1306083 3/16	No Vallejo Wharf	Mt Pleasant, Tex.	1		51.36			DO 271911	11/ 2/21		71.15	18.20	1.59
SEPTEMBER 1921														
11769	1636027 9/23	San Francisco	San Pedro	1		13.54			DO 291264	5/ 5/22		17.82	4.28	
	1647676 9/28	San Pedro	No Vallejo Wharf	1		13.05			"	"		17.46	4.41	
OCTOBER 1921														
12136	988361 10/14	San Francisco	Philadelphia	1		86.17			DO 291451	5/ 8/22		108.43	22.26	
12431	1481984 10/28	No Vallejo Wharf	Dallas, Tex.	1		49.55			DO 292643	5/24/22		66.60	17.05	
	1682569 "	"	"	1		49.55			"	"		66.60	17.05	
JANUARY 1922														
13514	1297260 1/3	No Vallejo Wharf	Los Angeles	1		12.27			DO 294904	5/19/22		16.68	4.41	
TOTAL				9		275.49						364.74	87.66	1.59

NAVY NURSES (Concluded)

Sheet No. 6

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF NAVY NURSES

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

RECAPITULATION

	NUMBER OF PASSENGERS	NET FARE AT WHICH SETTLEMENT WAS MADE TOTAL AMOUNT	PUBLISHED TARIFF FARE TOTAL AMOUNT	BALANCE DUE	
				LAND GRANT	5 OR 3 %
Sheet No. 1	9	$ 80.64	$ 104.29	$ 21.63	2.00
" " 2	22	610.62	940.99	329.75	.62
" " 3	5	120.23	204.54	84.31	
" " 4	1	90.49	120.14	27.42	2.23
" " 5	7	275.49	361.74	87.66	1.59
GRAND TOTAL	37	$ 1,177.49	1,734.70	$ 550.77	6.44

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF WAR ENGINEERS NON-MILITARY DUTY Sheet No. 1

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at not military fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made Per Capita	Net Fare At Which Settlement Was Made Total Amount	Deduction Made From Bill Number	Deduction Made From Bill Date	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due All
[illegible]	WAR ENGINEERS													
[illegible]	15978 9/13	Portland	Marshfield & Ret	1 R/T		10.28			W 63858	2/11/22		20.56	10.28	
[illegible]	18985 10/ 5	"	Newport & Ret	1 R T		6.74			W 63430	1/20/22		13.38	5.56	
[illegible]	18621 7/31	Los Angeles	San Fran & Ret	1 R T		16.85			W 69639	10/23/22		22.50	5.65	
[illegible]	18622 9/ 6	"	"	1 R T		16.85			W 69328	1/11/23		22.50	5.65	
[illegible]	18623 9/26	"	"	1 "		14.23			W 69825	2/ 6/23		19.00	4.77	
[illegible]	18625 11/27	"	"	1 R T		16.85			W 70258	3/10/23		22.50	5.65	
[illegible]	24320 11/20	San Francisco	Redding	1		3.49						8.46	4.97	
[illegible]	18626 12/28	Los Angeles	San Fran & Ret	1 R T		18.72			"	"		25.00	6.28	
[illegible]	18631 1/ 3	"	Yuma & Ret	1 R T		10.84			T -71435-F	7/13/23		22.50	11.66	.34
[illegible]	18632 "	"	"	1 "		10.84						22.50	11.66	.34
[illegible]	18636 1/24	"	San Fran & Ret	1 R T		18.72			W 71538	7/20/23		25.00	6.28	
[illegible]	18637 1/31	"	"	1 "		14.23			W 71980	8/31/23		19.00	4.77	
[illegible]	18640 2/12	"	San Luis Obispo and Ret	1 R T		15.84			Dept. of Interior Comm Division #1215			15.84	.38	
[illegible]	18641 2/11	"	San Fran & Ret	1 "		16.85			W 72945	11/27/23		22.50	5.65	
				13		198.37						270.00	97.23	.68

WAR ENGINEERS——NON-MILITARY DUTY (Continued)

Sheet No. 2

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF WAR ENGINEERS
NON-MILITARY DUTY
PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCL.

(Covers items originally billed at tariff charges returned by Disbursing Officer and restated at net fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made Per Capita	Net Fare At Which Settlement Was Made Total Amount	Deduction Made From Bill Number	Deduction Made From Bill Date	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 3%
MARCH 1921	WAR ENGINEERS													
P 8127	WE 9292 3/ 8	Portland	Newport	1		3.37			W 61868	9/ 9/21		6.15	2.78	
APRIL 1921														
8700	8941 4/21	San Francisco	Los Angeles	1		12.38			W 61867	9/ 9/21		17.04	4.28	.38
8832	8940 4/19	Los Angeles	San Francisco	1		12.38			"	"		17.04	4.28	.38
8833	9294 3/10	Sierra	Portland	1		2.41			W 61868	"		5.19	2.78	
MAY 1921														
8985	9298 5/ 2	Portland	San Francisco	1		3.75			"	"		26.96	23.21	
9107	8942 5/13	San Francisco	Grants Pass	1		3.65			W 61866	"		16.26	12.61	
9109	18955 5/10	Grants Pass	Portland	1		.03			W 61868	"		10.71	10.68	
9241	8943 5/20	"	San Francisco	1		3.65			W 61514	8/ 8/21		16.26	12.61	
JUNE 1921														
9834	11596 6/17	Yuma	Los Angeles	1		5.59			W 61867	9/ 9/21		11.10	5.51	
9835	13964 6/13	Portland	Marshfield & Ret	1 R T		10.28			W 61868	"		20.62	10.34	
9914	11595 6/16	Los Angeles	Yuma	1		8.80			W 63138	12/15/21		13.46	4.66	
APRIL 1922														
15178	24430 4/19	San Francisco	Portland	1		3.75			WE 2151	5/12/23		26.96	23.21	
MAY 1922														
15751	18617 5/31	Los Angeles	San Fran. & Ret	1 R T		16.85			W 67500	10/11/22		22.50	5.65	
JULY 1922														
16341	18620 7/ 6	Los Angeles	San Fran. & Ret	1 R T		16.85			"	"		22.50	5.65	
				14		103.74						232.75	128.25	.76

WAR ENGINEERS——NON-MILITARY DUTY (Continued)

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF WAR ENGINEERS ON NON-MILITARY DUTY.

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921 INCL.

(Covers items billed at net military fares. No protest shown on face of bill. Omission to note protest on these bills was a clerical error as instructions of this office required that protest be shown.)

Number and Date of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made Per Capita	Net Fare At Which Settlement Was Made Total Amount	Deduction Made From Bill Number	Deduction Made From Bill Date	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due M
NOVEMBER 1920	WAR ENGINEERS													
P 5746	RE 8921 11/12	Monterey	San Francisco	1		3.85			W 59800	2/10/21		4.44	.59	
5761	8920 11/10	San Francisco	Monterey	1		3.85			W 59554	2/15/21		4.44	.59	
6049	9273 11/27	Portland	Reedsport	1		3.85			W 60397	4/20/21		8.93	5.08	
	9276 11/29	Marshfield	Portland	1		5.13						10.31	5.18	
DECEMBER 1920														
6489	9278 12/14	Portland	Newport, Ore. & Ret	1 R T		6.72			W 59858	2/15/21		12.30	5.58	
6674 C	13696 12/28	"	Eugene & Ret	1 "		.06			"	"		6.94	6.88	
JANUARY 1921														
7232	18206 1/17	Portland	San Francisco	1		3.76			W 60118	3/19/21		26.96	23.20	
	18207 1/25	San Francisco	Portland	1		3.76			"	"		26.96	23.20	
FEBRUARY 1921														
7528	8931 2/14	Santa Barbara	San Francisco	1		12.67			W 60286	3/30/21		13.26	.59	
	8932 "	San Francisco	San Luis Obispo	1		8.41			"	"		9.00	.59	
9665	9285 2/15	Portland	Marshfield & Ret	1 R T		10.26			W 60269	4/ 4/21		20.62	10.36	
MARCH 1921														
7735	11585 3/ 1	Los Angeles	Yuma	1		5.42			W 60324	4/12/21		11.10	5.51	.17
	11584 3/ 2	Yuma	Los Angeles	1		5.59			"	"		11.10	5.51	
AUGUST 1921														
11181	21431 8/24	Portland	Harrisburg & Ret	1 R T		.04			W 64387	9/21/21		7.64	7.60	
SEPTEMBER 1921														
11478	21438 9/14	Portland	Galveston, Tex.	1		52.16			"	"		89.52	37.36	1.41
11480	21609 9/15	San Francisco	Grants Pass	1		3.65			W 64822	9/21/21		16.86	12.41	
	21610 9/20	Grants Pass	San Francisco	1		3.65			"	"		16.86	12.41	
OCTOBER 1921														
11845 A	23346 10/15	Portland	Corvallis	1		.65			W 64421	9/ 9/21		1.37	2.72	
	23347 "	Corvallis	Portland	1		.65			"	"		1.37	2.72	
NOVEMBER 1921														
12072	21619 11/ 2	San Francisco	Los Angeles	1		12.38			W 65135	9/ 9/21		17.84	4.58	.12
12073	24381 11/ 6	"	"	1		12.38			W 65244	9/10/21		17.84	4.58	.12
12074	24381 11/12	Los Angeles	San Francisco	1		12.38			W 65135	9/ 9/21		17.84	4.58	.12
DECEMBER 1921														
12222	25136 12/ 9	Portland	Reedsport & Ret	1 R T		12.38			W 64889	10/31/21		22.42	10.34	
JANUARY 1922														
12540	26046 1/ 6	Portland	Toledo	1		2.63			W 72946	11/21/21		7.40	2.77	
12541	26147 1/ 7	"	Reedsport & Ret	1 R T		5.14			"	"		11.90	5.76	
12542	26409 1/ 9	Newport	Portland	1		3.38			W 72946	"		8.15	2.77	
12543	26148 1/ 8	Portland	Newport & Ret	1 R T		4.65			"	"		8.25	3.60	
12544	26149 1/10	"	Marshfield & Ret	1 R T		10.28			"	"		20.62	10.34	
12545	26150 1/11	"	Independence	1		2.86			W 72946	11/21/21		5.63	2.77	
12546	26151 1/12	"	Marshfield	1		5.14			W 72946	11/21/21		10.28	5.14	
12547	26152 1/13	Marshfield	Portland	1		5.14			"	"		10.28	5.14	
12548	26153 1/14	Portland	Marshfield & Ret	1 R T		10.28			W 72946	11/21/21		20.62	10.34	
				38		170.96						409.53	238.57	2.94

WAR ENGINEERS—NON-MILITARY DUTY (Concluded)

Sheet No. 4

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF WAR ENGINEERS NON-MILITARY DUTY

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

RECAPITULATION

	NUMBER OF PASSENGERS	NET FARE AT WHICH SETTLEMENT WAS MADE TOTAL AMOUNT	PUBLISHED TARIFF FARE TOTAL AMOUNT	BALANCE DUE	
				LAND-GRANT	3 %
Sheet No. 1	13	$ 191.37	$ 279.98	$ 87.93	.68
" " 2	14	103.94	232.75	128.25	.96
" " 3	32	232.04	475.55	240.59	2.92
GRAND TOTAL	59	$ 527.35	$ 988.28	$ 456.77	4.36

DECEASED SOLDIERS, SAILORS, MARINES AND ESCORTS

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF BODIES OF DECEASED SOLDIERS, SAILORS, MARINES AND ESCORTS — Sheet #1

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1923 INCLUSIVE

(Covers items originally billed at tariff charges paid by Disbursing Officer and subsequently reduced by Gen. Acctg. Office by deduction from other bills. Settlement protested by carrier.)

Number and Date Of Original Bill	Department Transportation Req. Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made: Per Capita	Net Fare At Which Settlement Was Made: Total Amount	Deduction Made From Bill: Number	Deduction Made From Bill: Date	Settlement Number and Date (Settlement Protested): Number	Settlement Number and Date (Settlement Protested): Date	Published Tariff Fare: Per Capita	Published Tariff Fare: Total Amount	Balance Due: Land Grant	Balance Due: 5 or 3%
November 1920	WAR													
P 5600	WQ 3031043 11/ 2	Los Angeles	San Francisco	1		12.12	P 9910	6/21	W 62797	12/ 5/21		17.04	4.26	.64
	3031224 11/ 5	Oakland	King City	1		5.11	"		"	"		5.70	.59	
	3031238 11/ 4	"	Los Angeles	1		12.07	"		"	"		16.98	4.29	.62
	3044353 "	Roseburg	Portland	1		.03	"		"	"		9.16	9.13	
	3044356 11/ 3	Salem	"	1		.03	"		"	"		1.91	1.88	
December 1920														
6394	3031473 11/19	Paso Robles	San Francisco	1		6.82	11087	8/21	W 63557	1/24/22		7.38	.56	
January 1921														
6914	3297193 1/ 6	Riverside	Abilene, Tex.	1		46.93	11087		W 63557	"		52.74	4.51	1.30
.096	3045117 "	Ashland	Portland	1		.03	"		"	"		12.32	12.29	
7223	3045114 1/15	Portland	Albany	1		.03	"		"	"		2.90	2.87	
	3045115 1/16	Albany	Portland	1		.03	"		"	"		2.90	2.87	
	3045116 1/15	Portland	Ashland	1		.03	"		"	"		12.32	12.29	
	3045126 "	"	Salem	1		.03	"		"	"		1.91	1.88	
	3045127 1/16	Salem	Portland	1		.03	"		"	"		1.91	1.88	
February 1921														
7987	2817033 2/15	San Francisco	Cedar Rapids, Ia	1		52.32	11087		W 63557	"		73.36	19.42	1.62
	2817062 2/19	"	Louisville, Ky	1		61.29	"		"	"		83.93	20.75	1.89
	2817063 2/23	"	Comanche, N Y.	1		84.08	"		"	"		108.65	21.97	2.60
7948	3082692 2/21	Hayward	San Antonio	1		57.39	"		"	"		66.60	9.21	
June 1921														
P 9910	2548209 6/15	San Francisco	Shreveport, La.	1		54.90	9910	6/21	W 62797	12/ 5/21		73.46	16.86	1.70
				18		393.07						549.19	145.53	10.59

Settlement not protested.
Original bill reduced by General Accounting Office.

DECEASED SOLDIERS, SAILORS, MARINES AND ESCORTS (Concluded)

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF BODIES OF DECEASED SOLDIERS,SAILORS,MARINES AND ESCORTS — Sheet 6K

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921 INCLUSIVE

(Covers items originally billed at net military fares with protest shown on face of bill.)

Number and Date of Original Bill	Department Transportation Req.Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare at Which Settlement Was Made Per Capita	Net Fare at Which Settlement Was Made Total Amount	Deduction Made From Bill Number	Deduction Made From Bill Date	Settlement Number and Date Number	Settlement Number and Date Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due SP
	Mil													
January 1921														
7394	Mil 2572281 1/28/20 2572282	San Francisco	Delaware City,Del.	1		70.21			FD 230944	4/ 5/21		91.22	18.51	2.50
		"	"	1 Corpse		70.21			"	"		91.22	18.51	2.50
TOTAL				2		140.42						182.44	37.02	5.00
					RECAPITULATION									
		Sheet 1		18		393.07						549.37	145.53	10.77
		2		2		140.42						182.44	37.02	5.00
		GRAND TOTAL		20		533.49						731.81	182.55	15.77

COST CHARGED TO SOLDIERS

[illegible] FOR THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF SOLDIERS FOR WHICH COST IS CHARGED TO SOLDIERS,

[illegible] PERIOD FROM JULY 1, 1920 TO AUGUST 31, 1921 INCLUSIVE.

Amounts items originally billed at tariff charges, paid by Disbursing Officer and subsequently refunded by Con.Acctg. Office by deduction from other bills. Settlement protested by carrier.

[illegible]	Transportation Requisition Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date (Settlement Protested)		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Total Amount	%
[illegible]														
[illegible]	W 211845 6/22	San Francisco	Columbus, N.M.	1		43.92	P 11087	8/21	W 63537	1/24/22		53.94	10.02	
[illegible]	211846 6/24	"	El Paso	1		38.78	"	"	"	"		55.26	16.48	
[illegible]														
[illegible]	1137778 3/21	"	Omaha	1		45.96	11087		W 63537	1/24/22		63.48	17.52	
[illegible]	1140217 3/24	"	Camp Grant, Ill.	1		57.39	"		"	"		76.92	19.53	
[illegible]														
[illegible]	1140861 4/19	"	Ft Logan, Colo.	1		42.69	11087		W 63537	1/24/22		57.70	15.01	
[illegible]														
[illegible]	1140115 5/21	"	Jefferson Bks.,Mo.	1		53.33	6820	1/21	W 63040	12/ 9/21		74.11	20.78	
				6		281.07						383.73	99.44	

OFFICERS AND ENLISTED MEN PROCEEDING HOME ON RETIREMENT

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF OFFICERS AND ENLISTED MEN PROCEEDING HOME ON RETIREMENT

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921 INCLUSIVE

(Seven items originally billed at tariff charges, paid by Disbursing Officer and subsequently refused by Gen.Acctg. Office by deduction from other bills. Settlement protested by carrier.)

Number and Date of Original Bill	Department Transportation Req.Number and Date of Service	Journey From	Journey To	Number of Passengers	Net Fare At Which Settlement Was Made Per Capita	Net Fare At Which Settlement Was Made Total Amount	Deduction Made From Bill Number	Deduction Made From Bill Date	Settlement Number and Date (Settlement Protested) Number	Settlement Number and Date (Settlement Protested) Date	Published Tariff Fare Per Capita	Published Tariff Fare Total Amount	Balance Due Land Grant	Balance Due 5 or 3%
November 1920	318													
P 6626	WS 3032236 12/27	San Francisco	Los Angeles	1		12.12	P 11087	8/21	W 63557	1/24/22		17.06	4.38	.44
6982	3032221 "	"	New York	1		84.92	11097	"	W 63564)	1/20/22		111.65	22.83	2.28
	3032250 12/31	"	Paola, Kan.	1		43.97	11097		63565)			65.13	19.66	1.98
February 1921														
7062	3032897 2/14	"	Birmingham, Ala.	1		65.06	11087	8/21	W 63557	1/24/22		88.80	21.73	2.01
7063	3423132 2/ 7	Nogales	Hampton, Va.	1		76.12	11087		"	"		89.15	8.61	2.42
7064	3477975 2/28	San Francisco	Seattle	1		7.40	6820	1/21	W 63040	12/ 9/21		33.42	25.79	.23
June 1921														
7117	2722906 6/ 6	Pasadena	Camp Lewis	1		15.08	17275 etc	9/22	W 69930	2/20/23		44.01	28.67	.46
7126	3057365 6/25	Los Angeles	San Francisco	1		12.38	"	"	"	"		17.06	4.38	.38
				8		321.05		9				468.44	137.25	10.14

STRANDED ENLISTED MEN

BALANCE DUE THE SOUTHERN PACIFIC COMPANY FROM THE UNITED STATES FOR TRANSPORTATION OF STRANDED ENLISTED MEN

PERIOD NOVEMBER 1, 1920 TO AUGUST 31, 1921 INCLUSIVE

(Covers items originally billed at tariff charges, and reduced to net fares by Disbursing Officer)

Number and date of Original Bill	Department Transportation Req. Number and Date of Service	Journey		Number of Passengers	Net Fare At Which Settlement Was Made		Deduction Made From Bill		Settlement Number and Date		Published Tariff Fare		Balance Due	
		From	To		Per Capita	Total Amount	Number	Date	Number	Date	Per Capita	Total Amount	Land Grant	%
December 1920	NAVY													
P 6408	N 1611898 12/ 9	Portland	San Francisco	1		3.75	P 6408	12/20	D.O. 301177	3/17/21		26.96	23.21	
6480	1613094 12/22	"	"	1		3.75	6480	12/20	N 250613	5/17/21		26.96	23.21	
				2		7.50						53.92	46.42	

RECAPITULATION BY CLASSES

	NUMBER OF PASSENGERS	NET FARE AT WHICH SETTLEMENT WAS MADE TOTAL AMOUNT	PUBLISHED TARIFF FARE TOTAL AMOUNT	BALANCE DUE	
				LAND GRANT	$
Guards and Prisoners	1,245	$ 17,500.61	$ 33,118.80	$ 15,368.48	249.51
Reserve Officers	179	1,973.68	3,345.38	1,345.59	26.11
Navy Nurses	37	1,179.49	1,734.70	550.77	6.44
War Engineers - Non-Military Duty	59	527.15	988.28	456.77	4.36
Discharged Soldiers, Sailors, Marines and Escorts	20	533.49	731.61	182.55	15.57
Cost Charged to Soldiers	6	284.07	383.73	99.66	-
Officers and Enlisted Men Proceeding Home On Retirement	8	321.05	468.44	137.85	10.14
Stranded Enlisted Men	2	7.50	53.92	46.42	
GRAND TOTAL	1,556	$ 22,325.04	$ 40,824.86	$ 18,187.69	312.13

[fol. 15] III. General Traverse—Filed January 7, 1924

No demurrer, plea, answer, counterclaim, setoff, claim of damages, or defense in the premises, having been entered on the part of the defendant, a general traverse is entered as provided by Rule 34.

IV. Argument and Submission of Case

On May 8, 1929 this case was argued and submitted on merits by Mr. Wm. R. Harr for plaintiff, and Mr. L. R. Mehlinger for defendant.

V. Proceedings After Submission

On June 10, 1929 the Court filed findings of fact and conclusion of law, judgment for plaintiff in the sum of $4,273.35, with Opinion by Chief Justice Booth.

On August 9, 1929 Defendant filed a motion for a new trial. On November 4, 1929 defendant's motion for a new trial was allowed.

[fol. 16] VII. Order of Court Remanding Case, etc.

Order

It is ordered this 4th day of November, 1929, that the defendant's motion for a new trial be and the same is allowed.

The findings of fact, judgment and opinion heretofore filed are vacated, set aside and withdrawn, and the case is remanded to the General Docket with leave to both parties to take testimony in accord with the Memorandum below.

Memorandum

The motion for a new trial in this case is for the purpose of introducing evidence as to the charging to prisoners (soldiers) the cost of their transportation, the court having held that where their transportation requests were en-

[fol. 17] dorsed "Commanding officer notified of amount to

be charged against the soldier," the burden was upon the Government, if it sought land-grant deductions, to prove that the cost of transportation was not so charged.

Necessarily such burden must rest upon the Government, assuming, as the court assumes, that charging of the cost precludes land-grant deductions because, if for no other reason, the information is with the Government and not with the plaintiff. The cases cited by the Government in its brief—Illinois Central R. R. v. United States, 62 C. Cls., 61, and Louisville & Nashville R. R. v. United States, 62 C. Cls., 154, merely hold that the transportation of military guards and prisoners was subject to land-grant deduction. In those cases the endorsement in question did not appear.

The evidence should show what amounts, if any, were [fol. 18] charged to the prisoner on account of transportation of the guard. For the cost of the prisoner's transportation includes the fare paid for his guard.

By the Court.

F. W. B., Ch. J.

[fol. 19] VII. Reargument and Submission of Case

On March 11, 1931 this case was reargued and submitted on merits (New Trial) by Mr. Charles H. Bates for plaintiff and Mr. Louis R. Mehlinger for defendant.

[fol. 20] VIII. Special Findings of Fact, Conclusion of Law, and Opinion of the Court by Chief Justice Booth.—Entered June 1, 1931

This case having been heard by the Court of Claims, the court, upon an agreed statement of facts signed on behalf of plaintiff by Messrs. Harr & Bates and on behalf of defendant by Assistant Attorney General Charles B. Rugg, and the evidence, makes the following

Special Findings of Fact

I

Plaintiff is a corporation duly organized under the laws of the State of Kentucky, and as such corporation now is

and was during all the times hereinafter mentioned, engaged as a common carrier in the transportation of passengers and property in and through various States of the United States. Portions of the lines of railroad operated by plaintiff, over which the service now under consideration was rendered, were constructed with the aid of grants of land by the United States.

II

Under the acts of Congress granting lands in aid of railroads and acts of Congress regulating the expenditure of appropriations by the United States for Army transportation over such land-grant railroads, so far as same may be applicable, said land-grant railroads are required to transport troops and property of the United States at rates not exceeding fifty per centum of the rates paid by private parties for the same kind of service.

III

At the times when the transportation hereinafter mentioned was performed, the railroad companies of the United States generally, including plaintiff, had severally agreed with the Quartermaster General of the United States Army (subject to certain exceptions not material here) to accept for the transportation of persons for whom the United States Government is lawfully entitled to reduced fares or charges over land-grant roads, the lowest [fol. 21] net fare or charge and the lowest net excess baggage rate lawfully available, as derived through deductions account of land-grant distance, from the lawful fare or charge from point of origin to destination in effect via a route that is recognized as a usually traveled route for military traffic at time of movement. Said agreements and list of carriers participating are set forth in Appendix No. 9 to Manual for the U. S. Quartermaster Corps, 1916, Vol. II, pp. 223, 229-230, which was superseded by Quartermaster General Circular No. 15, May 18, 1922. Said agreements are made a part hereof by reference.

IV

At the time of the transportation referred to herein there were also in force certain agreements between certain rail-

road companies, including plaintiff, and the Quartermaster General of the Army, known as joint military arrangements, by which the carriers agreed to certain deductions, in addition to land grant, for the transportation of officers and enlisted men of the United States Army, Navy, and Marine Corps and other persons connected therewith, where the cost of the transportation was paid by the United States. These agreements were the joint military arrangement, dated December 28, 1916, effective January 1, 1917, Sections III and IV, which provided for a 5 per cent deduction, and joint military arrangement No. 1, dated December 28, 1920, effective January 1, 1921, secs. 3 and 4, which provided for a 3 per cent deduction, in addition to the usual land-grant deduction.

V

During the years 1920-1923, both inclusive, plaintiff, upon transportation requests issued by the War Department, the Navy Department, and the Marine Corps of the United States, transported the various classes of persons hereinafter more particularly described.

In settling plaintiff's accounts for said transportation, or in adjusting accounts of plaintiff previously settled, the defendant, through its disbursing or accounting officers, made or required plaintiff to make certain deductions from the amounts due therefor at the regular commercial fares upon the ground that the persons transported were troops of the United States within the meaning of the land-grant laws and land-grant equalization agreements referred to in subdivisions II and III thereof, plaintiff accepting payment on such reduced basis under protest. The total amount of said land-grant deductions aggregated $17,986.76.

In certain of said instances further deductions were also made or required to be made by the defendant through its disbursing or accounting officers, on the ground that such further deductions were required by the provisions of the joint military arrangements referred to in subdivision IV thereof. These additional deductions aggregated $296.85.

The persons and classes of persons as to whom the aforesaid land grant and additional percentage deductions were made or required to be made are hereinafter more particularly described, to wit:

[fol. 22] VI

Military Prisoners and Guards.—The persons referred to in Exhibit A to the petition (which is made a part of this finding by reference) as prisoners and guards were either (1) general military prisoners and their guards, i. e., enlisted men of the Army, Navy, or Marine Corps, who had been convicted of some offense by general court-martial and were en route, under the guard of other enlisted men of the Army, Navy, or Marine Corps, to military prisons to serve their sentences, said prisoners not having been discharged from the military service; or (2) enlisted men of the Army, Navy, or Marine Corps, who, for some reason other than conviction and sentence by general court-martial, were traveling under like military guard to the destinations named in the departmental requests covering their transportation.

Of the persons referred to in said Exhibit A196 were prisoners on account of which $1,794.46 was deducted for land grant and $50.34 under the Joint Military Arrangements; 620 were guards on account of which $6,125.33 was deducted for land grant and $115.32 under the Joint Military Arrangements; 393 were prisoners and guards on account of which $7,023.62 was deducted for land grant and $72.18 under the Joint Military Arrangements.

A number of the departmental requests covering the transportation of the aforesaid prisoners and guards were endorsed: "Commanding officer notified of the amount to be charged against soldier." The requests so endorsed covered 464 persons and involved land-grant deductions aggregating $3,584.74 and deductions under the Joint Military Arrangements of $83.34.

Of the transportation requests endorsed "Commanding officer notified of the amount to be charged against soldier," a number covered the transportation of general military prisoners, as above defined, and their guards, the cost of whose transportation was payable from Army appropriations and was not charged back to said prisoners. These transportation requests covered 41 persons and involved land-grant deductions of $288.89 and deductions under the Joint Military Arrangements aggregating $2.86.

The remainder of the transportation requests, covering 422 persons, endorsed "Commanding officer notified of the amount to be charged against soldier," covered enlisted

men of the Army, Navy, and Marine Corps who had not been convicted of any military offense but for some reason were traveling under guard to the places named in the departmental requests covering their transportation. The commercial fares for the transportation of these soldiers and their guards were actually charged by the Government against said soldiers. From these charges $3,289.05 was deducted on account of land grant, and $80.48 was deducted on account of the 5 or 3 per cent allowance authorized by the Joint Military Arrangements. The commercial fares charged against these soldiers for the transportation of themselves and their guards were collected from the soldiers by the Government to the following extent:

(a) In the case of 100 of said soldiers and 133 guards, involving land-grant deductions of $1,767.32 and deduc- [fol. 23] tions under the Joint Military Arrangements of $43.70, the commercial fares for such transportation so charged against the soldiers were collected in full.

(b) In the case of 53 of said soldiers and 101 guards, involving land-grant deductions of $1,126.33 and deductions under the Joint Military Arrangements of $29.59, the commercial fares for their transportation, although charged to said soldiers, were never collected.

(c) In the case of 18 of said soldiers and 17 guards, involving land-grant deductions of $395.40 and deductions under the Joint Military Arrangements of $7.19, the commercial fares for their transportation, amounting to $952.92, although charged to said soldiers, were collected only to the extent of $645.43.

In the case of transportation request No. 3317436, plaintiff's bill 7930 covering the transportation of one person and involving land-grant deductions of $6.80, the commercial charge for the transportation of said person was erroneously charged to the soldier, but was subsequently canceled on the ground that the charge was erroneously made.

There were 23 enlisted men en route to proper stations, joining proper stations or returning to proper stations, the transportation requests for whom were endorsed: "Commanding officer notified of the amount to be charged against soldier," which involved land-grant deductions aggregating $271.64 and deductions under the Joint Military Arrangements of 41 cents.

There were 6 enlisted men en route to proper stations, joining proper stations or returning to proper stations, the transportation requests for whom bore no such endorsement as to cost charge, which involved land-grant deductions aggregating $108.27 and deductions under the Joint Military Arrangements of $3.41.

There were 8 Navy enlisted men who were shown on the transportation requests as stragglers which involved land-grant deductions of $45.36 and deductions under the Joint Military Arrangements of $4.88.

The plaintiff and other carriers have taken the position that wherever the cost of the transportation of a soldier was charged by the Government to the soldier, such transportation should be regarded as nonmilitary and that for such transportation the Government was not entitled to land-grant deductions from the commercial rate for the same. The accounting officers of the defendant have insisted that said deductions were proper because the persons transported were regularly enlisted in the military service of the United States and the charging against them of the cost of their transportation was for disciplinary purposes only.

VII

2. Members of the Officers' Reserve Corps.—In Exhibit B to the second amended petition under this heading the persons transported were members of the Officers' Reserve Corps established by section 37 of the national defense act of June 3, 1916, 39 Stat. 189, as amended by section 32 of the act of June 4, 1920, 41 Stat. 775. The amounts required to be deducted from accounts of the plaintiff for the transportation of such members of the Officers' Reserve Corps [fol. 24] on account of land grant aggregated $1,176.36, and the additional amount also required to be deducted on account of the aforesaid joint military arrangements was $16.03.

Said members of the Officers' Reserve Corps at the time of said transportation were traveling to and from encampments under orders of the Secretary of War.

The regulations of the War Department governing the Officers' Reserve Corps are made a part hereof by reference.

VIII

3. Navy Nurses.—The Nurse Corps of the Navy was established by the act of May 13, 1908, 35 Stat. 146, which authorized the appointment of nurses by the Surgeon General with the approval of the Secretary of the Navy. Said act provided that said nurses shall "receive the same pay, allowances, emoluments, and privileges as are now or may hereafter be provided by or in pursuance of law for the Nurse Corps (female) of the Army.".

The regulations of the Navy Department governing the Nurse Corps are made a part hereof by reference.

Of the persons listed under the head of Navy nurses, those covered by the transportation requests Nos. 1509497, 1582549, 1472472, 1790490, 1306083, 141984, and 1197260 had been ordered home for discharge, which took effect after they arrived home. The land grant and percentage deductions on account of these items were $132.70, and $1.59, respectively. Those covered by transportation requests Nos. 1005764, 845805, 845812, 1879604, 1879606, and 995915 were reporting for service under initial orders, the land-grant deductions as to which were $23.33, there being no percentage deductions. Those covered by transportation requests Nos. N 805258, N 1472256, 1727629, 1582544, 1567697, 1755960, 1755958, 1472476, 1686246, 1790795, 845884, 845886, 845888, 1879634, 1879638, 988516, 995959, 995961, 1686027, 1647676, and 988361 were Navy nurses who were being transferred to new stations for duty, the land grant and percentage deductions as to which were $345.99 and $2.62, respectively. The person covered by transportation request No. 1682567 had been ordered to accompany another nurse home, the land-grant deduction as to which being $17.05, there being no percentage deduction.

IX

4. Engineer Officers of the War Department on Duty in Connection with River and Harbor Works and the California Débris Commission.—The persons listed in Exhibit B to the second amended petition under this heading were all officers of the Engineer Corps of the United States Army, the cost of whose transportation was paid from appropriations of the War Department covering river and harbor works and the California Débris Commission, and

they were traveling for the purposes connected with river and harbor improvement work or to attend meetings of said commission. The land grant and percentage deductions on these items aggregate $456.77 and $4.36, respectively.

[fol. 25]

X

5. Escorts Accompanying the Remains of Deceased Soldiers.—The transportation requests enumerated in Exhibit B to the second amended petition under this heading were for enlisted men of the Army detailed to accompany the remains of deceased soldiers. Full commercial rates were paid by the Government for the transportation of the remains which they were escorting. The land grant and percentage deductions on account of the transportation of said enlisted escorts aggregate $182.55 and $15.57, respectively.

XI

6. Transportation of Enlisted Men Changing Station or Returning to Station.—The transportation requests enumerated under this heading in Exhibit B to the second amended petition were endorsed "changing station" or "returning to station." On the face of each request was stamped the following endorsement: "Commanding officer notified of amount to be charged against soldier." It has not been ascertained whether any such charges were made or collected. The land-grant deductions on these items aggregate $99.66.

XII

7. Officers and Enlisted Men.—Transportation requests 3032236, 3032221 and 3032897 were for officers of the Army proceeding to their homes after date of their retirement. The land grant and percentage deductions as to these items amounted to $48.24 and $5.15, respectively. Transportation request No. 3423132 was for the transportation of an enlisted man subsequent to his retirement, the land grant and percentage deductions as to which were $8.61 and $2.42, respectively. Transportation requests Nos. 3477975 and 3057365 were for the transportation of retired officers of the Army on active duty, the land grant and percentage deductions as to which were $30.27 and $0.61, respectively.

Transportation request No. 3032350 was for the transportation of an officer of the Medical Reserve Corps of the Army prior to his relief from active duty, the land grant and percentage deductions as to which were $19.66 and $1.50, respectively. Transportation request No. 2722906 covered the transportation of a retired officer of the Army recalled to active duty, the land grant and percentage deductions as to which were $30.47 and $0.46, respectively.

XIII

8. Stranded Enlisted Men.—Transportation requests Nos. N 1631898 and N 1632074 were for stranded enlisted men of the Navy traveling on Navy Department transportation requests back to their proper station. The land-grant deductions on these items aggregated $46.42.

Conclusion of Law

Upon the foregoing special findings of fact, which are made a part of the judgment herein, the court decides as a conclusion of law that the plaintiff is entitled to judgment in the sum of $493.71.

[fol. 26] It is therefore adjudged and ordered that the plaintiff recover of and from the United States the sum of four hundred ninety-three dollars and seventy-one cents ($493.71).

Opinion

Booth, Chief Justice, delivered the opinion of the court:

This case was first decided by the court on June 10, 1929. The plaintiff recovered a judgment for $4,273.35. On August 9, 1929, defendant filed a motion for a new trial, alleging not only errors of law but requesting a remand of the case to the general docket, if the court should adhere to its opinion, in order to permit the defendant to adduce certain testimony pertinent and material to the issues decided by the court.

On November 4, 1929, the court entered and announced the following order and memorandum:

"It is ordered this 4th day of November, 1929, that the defendant's motion for a new trial be and the same is allowed.

"The findings of fact, judgment, and opinion heretofore filed are vacated, set aside, and withdrawn, and the case is remanded to the General Docket with leave to both parties to take testimony in accord with the memorandum below.

"Memorandum

"The motion for a new trial in this case is for the purpose of introducing evidence as to the charging to prisoners (soldiers) the cost of their transportation, the court having held that where their transportation requests were endorsed 'Commanding officer notified of amount to be charged against the soldier,' the burden was upon the Government, if it sought land-grant deductions, to prove that the cost of transportation was not so charged.

"Necessarily such burden must rest upon the Government, assuming, as the court assumes, that charging of the cost precludes land-grant deductions because, if for no other reason, the information is with the Government and not with the plaintiff. The cases cited by the Government in its brief—Illinois Central R. R. v. United States, 62 C. Cls. 61, and Louisville & Nashville R. R. v. United States, 62 C. Cls. 154—merely hold that the transportation of military guards and prisoners was subject to land-grant deduction. In those cases the endorsement in question did not appear.

"The evidence should show what amounts, if any, were charged to the prisoner on account of transportation of the guard. For the cost of the prisoner's transportation includes the fare paid for his guard."

Therafter testimony was taken and the parties to the case now stipulate that the essential facts are embodied in Finding VI. The original findings, with this exception, are agreed to as correct. The case was then again argued orally before the court and submitted on March 11, 1931.

In the opinion of this court, announced June 10, 1929, the court said:

"This case in practically all of its aspects presents contentions similar to those advanced in the cases of the Illinois Central Railroad Co. v. United States, 62 C. Cls. 61, [fol. 27] and Louisville & Nashville Railroad Co. v. United States, Id. 154. An application for a writ of certiorari was

denied by the Supreme Court in the Illinois Central case, October 18, 1926 (273 U. S. 710). The court is, therefore, of the opinion that as to members of the Officers' Reserve Corps, military prisoners and guards, and Navy nurses the issue as to the right of the Government to land-grant deductions on account of transportation furnished for their necessary travel has been determined. There is nothing in the argument now advanced as to error in previous decisions which we think warrants reconsideration of the issue as contended for.

"The first of the new items in suit concerns engineer officers of the War Department traveling under detail for purposes connected with river and harbor improvement work or attending meetings of the California Débris Commission. The land grant and percentage deductions on these two items, as stated in the petition, total $456.77 and $4.36, respectively. The act of June 13, 1902 (32 Stat., chap. 1079, pp. 372-373), makes the Board of Engineers a permanent body. Section 3 of the act is as follows:

" 'That there shall be organized in the Office of the Chief of Engineers, United States Army, by detail from time to time from the Corps of Engineers, a board of five engineer officers, whose duties shall be fixed by the Chief of Engineers, and to whom shall be referred for consideration and recommendation, in addition to any other duties assigned, so far as in the opinion of the Chief of Engineers may be necessary, all reports upon examinations and surveys provided for by Congress, and all projects or changes in projects for works of river and harbor improvement heretofore or hereafter provided for. * * *

" 'The Board shall have authority, with the approval of the Chief of Engineers, to rent quarters, if necessary, for the proper transaction of its business and to employ such civil employees as may, in the opinion of the Chief of Engineers, be required for properly transacting the business assigned to it, and the necessary expenses of the board shall be paid from allotments made by the Chief of Engineers from any appropriations made by Congress for the work or works to which the duties of the board pertain.'

"The California Débris Commission, erected by statute into a permanent governmental agency, was established by the act of March 1, 1893 (27 Stat. 507). Sections 1 and 4 of the act provide:

" 'That a commission is hereby created, to be known as the California Débris Commission, consisting of three members. The President of the United States shall, by and with the advice and consent of the Senate, appoint the commission from officers of the Corps of Engineers, United States Army. Vacancies occurring therein shall be filled in like manner. It shall have the authority, and exercise the powers hereinafter set forth, under the supervision of the Chief of Engineers and direction of the Secretary of War.'

* * * * * * *

" 'That it shall be the duty of said commission to mature and adopt such plan or plans, from examinations and surveys already made and from such additional examinations and surveys as it may deem necessary, as will improve the navigability of all the rivers comprising said sytsems, deepen their channels, and protect their banks. Such plan [fol. 28] or plans shall be matured with a view of making the same effective as against the encroachment of and damage from débris resulting from mining operations, natural erosions, or other causes, with a view of restoring, as near as practicable and the necessities of commerce and navigation demand, the navigability of said rivers to the condition existing in eighteen hundred and sixty, and permitting mining by the hydraulic process, as the term is understood in said State, to be carried on, provided the same can be accomplished w-thout injury to the navigability of said rivers or the lands adjacent thereto.'

"The plaintiff expresses positive disapproval of this court's decision in the Illinois Central and Louisville & Nashville cases (supra), and presses the same point in argument with respect to this item of its suit, i. e., that under the decision of the Supreme Court in the case of the United States v. Union Pacific Railroad Co., 249 U. S. 354, 'the word "troops" had (and it has ever since had) an established meaning—namely, "soldiers collectively—a body of soldiers."' If plaintiff's analysis and conclusions as to the conclusive effect of the decision of the Supreme Court in the Union Pacific case (supra) are correct, obviously transportation furnished an officer traveling in peace time, under detail so to do, irrespective of the purpose of his journey, affords the Government no right to the

reduced fare stipulated in the land grant acts, and this court was in error in holding otherwise in the cases challenged. In the statement just made we assume that a wholly different situation prevails in war time. In the Union Pacific case the class of persons for whom the reduced land-grant rates were claimed was distinctly civilian, and in no sense 'military,' i. e., as the court said: 'Their status is that of the civilian'; and it was in nowise altered because Congress saw fit to make 'special provisions for their transportation.' In the present instance we have officers of the Army in active service, detailed by proper authority to perform a service which we think must embrace an element of military concern. The transportation of troops in war time is of vital concern, and the very fact that Congress creates permanent commissions composed exclusively of engineer officers of the Army indicates a conception of the necessity of entrusting the supervision of the improvement of rivers and harbors to the military department of the Government. While it may be said that the primary purpose of the improvement of rivers and harbors has to do with interstate and foreign commerce, this fact does not exclude the additional vital interest of the Government in times of war, and unless it may be said that the officer's travel must be confined exclusively to military duty, the plaintiff's insistence seems to us untenable. The Panama Canal is not alone a commercial artery of inestimable value; its military significance is recognzied.

"This court is committed to the rule that where an officer of the Army is detailed to a specific service, involving Government business in which the Army is concerned, that the land-grant rates of transportation over land-grant railroads obtain.

"In the Illinois Central case, 62 C. Cls. 61, 65, 66, this court said:

" 'When ordered to perform duty he is doing so, not for his own purposes, but for the purposes of the Government, and when traveling to the place to which he has been [fol. 29] ordered he is being transported for the convenience of the Government. The fact that these officers were individual officers of the Reserve Corps, traveling to and from encampments under orders of the Secretary of War, does not alter their status. They are a part of the Army of the United States and must be classed as

"troops of the United States" within the meaning of the land-grant acts. If they are not troops of the United States, what are they? They are not militia officers, they are not National Guard officers, they are not persons attached to the Military Establishment, but having no status as soldiers. Such being the case the conclusion is inevitable that they are a part of the Army of the United States, and when on active duty and being transported for the purposes and convenience of the Government they must be classified as troops of the United States.'

"Officers of the Army are moved to various military stations and posts, as often individually as collectively, and to restrict the significance of the word 'troops' to the extent contended for is contrary to our former holdings and convictions. The error we think the plaintiff falls into is the assertion that the improvement of rivers and harbors involves a duty upon the part of the officer of a strictly non-military character. The twofold purpose of such enterprises we think is apparent. The Attorney General, in 19 Ops. Atty. Gen'l 572-575, expressly held that officers of the Engineer Corps of the Army under the precise situation obtaining in this case must be transported at land-grant rates.

"What we have said applies to the next item in suit, i. e., enlisted men of the Army acting as military escorts accompanying the remains of deceased soldiers. The defendant concedes, and we think properly so, that three transportation requests involved in this item, a difference of $60.58, were not issued for the transportation of enlisted men of the Army. Two of the said requests were issued for civilian attendants, and one for the remains of the deceased soldier. The plaintiff is entitled to a judgment for $60.58.

"The status of retired officers and enlisted men was passed on in the Union Pacific case (supra). The plaintiff is entitled to recover under this item. The defendant concedes error in making the deductions. Judgment will be awarded under this item for $64.42.

"The Illinois Central and Louisville & Nashville cases (supra) determined the status of retired officers and enlisted men on active duty. The petition as to this item will be dismissed.

"The claim designated 'stranded enlisted men' is, in accord with the facts, conceded by the defendant to be the equivalent of a status of an enlisted man of the Navy traveling on furlough. Judgment for the amount claimed, $46.42, will be awarded. United States v. Union Pacific Railroad Co., 249 U. S. 354, 360."

To the views thus expressed we do now adhere. The single remaining question for decision is whether the Government is entitled to land-grant deductions when the cost of transportation is charged against and deducted from the pay of the party transported.

The plaintiff contends that whenever the cost of the transportation of a soldier was charged by the Government to the soldier it is the duty of the court to hold such transportation as of a nonmilitary character and the Government not entitled to land-grant deductions. The accounting officers of the Government, on the other hand, insist that where soldiers are transported, i. e., those in military [fol. 30] service of the United States, the charging against them of the cost of such transportation is imposed by way of penalty and is for disciplinary purposes with which the railroad has no concern. Attention is to be directed to the fact that Finding VI discloses that except as to two instances the large number of soldiers transported were of two classes. One class was composed of enlisted men of the Army, Navy, or Marine Corps who had been convicted of some offense by a court-martial and were en route under guard of enlisted men to the prisons where they were to be confined. The other class was composed of enlisted men of the Army, Navy, or Marine Corps en route under guard of enlisted men for some reason other than a conviction and sentence of a court-martial. In other words, all were prisoners. The transportation requests presented to the plaintiff bore upon their face in the instances found in Finding VI the following: "Commanding officer notified of the amount to be charged against soldier," and in the instances found in Finding VI the defendant admits that the transportation costs were charged against the soldier. In other instances found, the cost of transportation was charged against the soldier but not collected for some reason or other, and in one instance it was collected and later refunded.

When the case was first before the court we were of the opinion that land-grant deductions from commercial fares, where the cost of such transportation was charged and collected from the soldier, could not be sustained, and we awarded judgment accordingly. Our views were then predicated upon the fact that the defendant by making such an endorsement upon the transportation requests established the status of the soldier in so far as travel was involved, i. e., expressly characterized the travel as of a nonmilitary kind, and having given the railroad notice of such by the endorsement defendant, in the absence of proof to the contrary, was not entitled to the deductions made. In addition to this, the Interterritorial Military Arrangement, effective January 1, 1921, provided as follows: "On travel of soldiers on furlough or in other cases where the entire cost of transportation is not paid by the United States Government," land-grant deductions will not be made. A soldier or group of soldiers traveling at Government expense for a military purpose under proper orders does not require, and the railroad company may not exact, an endorsement upon the transportation requests similar to the one now at issue. The law, it is exact to say, fixes the soldier's status, but lawful military orders may temporarily alter his status in so far as the cost of transporting him is concerned, affecting both the rights of the railroad and the Government. As was said in United States v. Union Pacific Railroad Co., 249 U. S. 354, 360:

"'The furloughed soldier is, of course, a part of the Army or troops of the United States; but his transportation back to the proper station is not 'transportation of troops' within the meaning of the land-grant acts. The furloughed soldier travels for his own purposes. The Government merely advances to him the cost of transportation and subsistence while on furlough; and does this, only if the soldier lacks funds to bear the expense himself. The advance must be repaid."

The defendant argues and asserts that the recoupment of the cost of transporting the prisoners and guards is part [fol. 31] of the penalty imposed upon him for the violation of military laws or for disciplinary infractions. We have no evidence to that effect. The stipulation of facts does

not so recite. Reference is made thereto in the statement of the contentions of the parties. Such may or may not be the fact. Of course, in a strict sense it may not be said that a convicted prisoner of the Army en route to prison is traveling for his own purpose. He has no choice, and the Army authorities are but discharging a duty in relation to his transportation. Beyond doubt such a soldier is a soldier in the Army until by proper military procedure he is separated therefrom. The statutes fix the right to land-grant deductions, and if we are correct in our construction of them as between the railroad and the Government the latter is entitled to them when the transportation falls within the land-grant acts, irrespective of what may take place between the soldier and the Government. If the Government imposes upon the soldier an illegal deduction from his pay, the right to recover it is open to the soldier. The land-grant acts conferred mutual benefits, and if the transportation is furnished to troops of the United States the right to the deduction obtains. The exceptions which the courts have recognized, the cases in which commercial rates have been allowed, have uniformly turned upon whether the soldier or soldiers were part of the Army of the United States at the time the transportation was accomplished and at the time traveling under proper orders in pursuit of military affairs and duties. Finding VI shows that the soldiers transported were admittedly in the Army, Navy, or Marine Corps; that the guards in custody of them were enlisted men of the Army, Navy, or Marine Corps, traveling to discharge an imperative military duty, and hence under our former decisions troops of the United States. As this court said in the Chicago, Rock Island & Pacific Railway Company case, 58 C. Cls. 33, 36—

"Whether expense of travel performed by a guard and his prisoner is or is not charged against the prisoner as a part of the penalty inflicted upon him or otherwise cannot of itself affect the status of the guard or impair the rights of the Government as between it and the carrier."

In this case another factor impels our reversal of our former opinion. In many instances when the transportation requests bore the endorsement "Commanding officer notified of the amount to be charged against soldier," the cost of the transportation was so charged against him but

never collected. In other cases a portion of the cost was charged and collected, and in others no such charge at all was made. Therefore it seems to us that the endorsement, aside from its unreliability as an index of the status of a prisoner soldier, may have been no more than a notation for the benefit of accounting when the transportation request was finally returned to the Government. The plaintiff insists that to permit the Government to deduct under the facts of this case is to extend the benefits of the land-grant acts to the individual soldier and not the Government. This contention, we think, would lead us, as the defendant in its brief observes, into the investigation of a collateral issue, i. e., whether the Government was lawfully authorized to deduct and for what purposes the deduction was made. If the penalty imposed upon the prisoners transported included a sequestration of part of their pay, in view of the fact that the expense involved was of their [fol. 32] own wrongful instigation, the railroad would have no right to complain. The issue, we think, in the present case is somewhat restricted as between the plaintiff and defendant and pertains only to the relationship of the parties involved. The stipulated Finding VI fixes the status of the soldiers transported as between the plaintiff and defendant.

The transportation requests for the transportation of 23 enlisted men en route to proper stations or returning to proper stations were endorsed "Commanding officer notified of the amount to be charged against soldier." We think as to this transportation a different rule applies than the one applicable to the transportation of prisoners and their guards. In the Union Pacific case, 249 U. S. 354, the Supreme Court decided that a furloughed soldier traveling to his proper station after the expiration of his furlough was traveling for his own convenience, and if the Government advanced the cost of such transportation it must be repaid, and hence such transportation was not of the character for which land-grant deductions might be made. Finding VI, as to these 23 enlisted men, does not specifically disclose the purpose of the travel, but the transportation requests with the heretofore noted endorsement thereon warrant the inference, we think, in the absence of positive proof to the contrary, that the soldiers involved were to pay therefor; otherwise the endorsement was mean-

ingless. The railroad possesses no means of knowing the character of travel other than what may be obtained from the requests, and we cannot escape the conclusion that as to these soldiers the cost of their transportation was to be charged against them because it was not travel for which land-grant deductions could be taken.

What we have said applies to the eight Navy men shown on the request as "stragglers." While the finding does not positively state that the transportation request bore the endorsement relied upon, the plaintiff in its brief states that it did, and the defendant does not contradict it. We think it is a legitimate inference from the finding as a whole that the endorsement did appear. The parties were addressing themselves to this single issue and where the endorsement did not so appear it is so found. As to the six enlisted men where no such endorsement appeared, land-grant deductions were available to the defendant. As previously observed, the endorsement must have served as to this particular class of soldiers a distinct purpose, and if it appears in some instances and is omitted in others this but emphasizes the fact that the defendant's officers found the travel of a character for which the soldier for his own purposes must pay. As to this class of persons the issue is not resolvable upon the single fact of the status of the man as a soldier. A furloughed soldier is none the less a soldier in the Army. The Supreme Court places the right of the railroad to commercial rates upon the ground that he is traveling for his own purposes, a journey individual to him, and disconnected with travel designated "transportation of troops." The plaintiff is, we think, entitled to a judgment for $272.05 in the case of the 23 enlisted men and $50.24 for the "stragglers," making, as held in this opinion, a total judgment of $493.71.

Whaley, Judge; Williams, Judge; Littleton, Judge; and Green, Judge, concur.

[fol. 33] IX. JUDGMENT

At a Court of Claims held in the City of Washington on the first day of June 1931, judgment was ordered to be entered as follows:

The Court Upon Special findings of fact, which are made a part of the judgment herein, the Court decides, as a con-

clusion of law, that the plaintiff is entitled to recover.

It is therefore adjudged and ordered that the plaintiff recover of and from the United States the sum of Four hundred ninety-three dollars and seventy-one cents ($493.71).

Opinion of the Court by Chief Justice Booth.

[fol. 34] Clerk's certificate to foregoing transcript omitted in printing.

Endorsed on cover: File No. 36,153. Court of Claims. Term No. 339. Southern Pacific Company, petitioner, vs. The United States. Petition for writ of certiorari and exhibit thereto. Filed August 31, 1931. File No. 36,153.

SUPREME COURT OF THE UNITED STATES

ORDER ALLOWING CERTIORARI—Filed November 30, 1931

The petition herein for a writ of certiorari to the Court of Claims is granted, limited to the question raised with respect to Engineer Officers of the War Department in performing duties in time of peace in connection with rivers and harbors improvements and the meetings of the California Debris Commission.

And it is further ordered that the duly certified copy of the transcript of the proceedings below which accompanied the petition shall be treated as though filed in response to such writ.